FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1904-1905.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1906.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

SUMMARY OF CONTENTS.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

ALPHABETICAL INDEX.

GENERAL ACCOUNTS.

No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
	£		£
Principal Heads of Revenue—			
Land Revenue	18,953,997		
Opium	6,021,499		
Salt	5,354,768		
Stamps	3,738,362		
Excise	5,353,424		
Customs	4,361,771		
Other Heads	6,668,814		
Total Principal Heads		35	50,452,635
Interest		59	849,579
Post Office		67	1,575,980
Telegraph		67	897,923
Mint		67	206,410
Receipts by Civil Departments		83	1,547,333
Miscellaneous		105	690,126
Railways		133	24,022,465
Irrigation		147	3,071,036
Other Public Works		171	538,553
Receipts by Military Department		201	960,931
TOTAL REVENUE £			84,812,971

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1905.

EXPENDITURE.		For details, *vide* page No.	AMOUNTS.
			£
Direct Demands on the Revenues		35	8,569,136
Interest		59	1,646,945
Post Office		67	1,519,813
Telegraph		67	902,268
Mint		67	117,877
Salaries and Expenses of Civil Departments		83	12,399,763
Miscellaneous Civil Charges		105	4,264,790
Famine Relief and Insurance		125	1,000,000
Railway Revenue Account		133	21,917,027
Irrigation		147	2,786,353
Other Public Works		171	5,766,144
Army Services		201	20,175,694
Special Defence Works (1902)		217	128,295
Total Expenditure, Imperial and Provincial			81,194,105
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	608,724		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	445,924	219	162,800
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			81,356,905
SURPLUS			3,456,066
TOTAL £			84,812,971

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
			£
Surplus			3,456,066
Railway and Irrigation Capital not charged to Revenue—			
Capital raised through Companies towards Outlay on State Railways (Net)		225	963,636
Capital raised and deposited by Railway Companies (Net)		225	1,448,684
Total Capital Account Receipts			2,412,320
Debt, Deposits, and Advances:			
Permanent Debt (Net incurred)		255	3 413,480
Unfunded Debt (Net)		255	879,611
Deposits and Advances (Net)		255	1,087,936
Loans and Advances by Imperial Government (Net Repayments)		255	112,637
Loans and Advances by Provincial Governments (Net Repayments)		255	108,716
Capital Account of Local Boards		255	1,468
Secretary of State's Bills drawn		255	23,725,162
TOTAL RECEIPTS			35,197,396
	£		
Opening Balance on April 1st, 1904—India	11,869,552		
" " England	7,294,782	255	19,164,334
GRAND TOTAL . £			54,361,730

of the Government of India, in *India* and in *England*, 31st March 1905.

DISBURSEMENTS.		For details *vide* page No.	AMOUNTS.
			£
Railway and Irrigation Capital not charged to Revenue—			
Outlay on Irrigation Works		225	361,172
Outlay on State Railways		225	5,897,023
Outlay of Railway Companies (Net)		225	1,337,691
Total Capital Account Disbursements			7,595,886
Debt, Deposits, and Advances—			
Temporary Debt discharged (Net)		255	1,833,333
Remittances (Net)		255	470,527
Secretary of State's Bills paid		255	23,449,633
TOTAL DISBURSEMENTS			33,349,379
	£		
Closing Balance on March 31st, 1905—India	10,749,770		
" England	10,262,581	255	21,012,351
GRAND TOTAL . £			54,361,730

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE	Number of Account.	Page.	India, General. (a)	Central Provinces.	Berar.	Burma.	Assam.	Number of items.
			R	R	R	R	R	
Principal Heads of Revenue:								
Land Revenue	17A	40	15,31,372	87,29,557	83,06,277	3,70,75,481	63,37,256	1
Opium	18A	44	47	2,88,409	...	6,49,480	4,05,419	2
Salt	19A	45	1,69,35,310	...	...	16,38,131	...	3
Stamps	20	47	3,55,136	15,45,619	8,90,042	33,14,220	9,98,662	4
Excise	21	48	12,46,491	31,75,849	24,46,388	72,81,670	30,54,075	5
Provincial Rates	22	49	1,25,106	12,58,817	7,37,146	17,72,003	6,92,564	6
Customs	23A	50	16,124	1,43,492	17,876	1,46,57,838	...	7
Assessed Taxes	24	53	16,26,667	3,21,954	2,66,473	14,03,015	2,54,726	8
Forest	25	54	8,61,060	13,52,819	6,60,640	89,59,756	8,15,077	9
Registration	26	56	16,798	96,852	1,03,249	1,25,161	71,845	10
Tributes from Native States	27	57	19,21,597	2,44,550	...	5,22,292	50,325	11
TOTAL			2,46,35,708	1,71,57,918	1,34,28,091	7,74,59,047	1,27,40,549	12
Interest	28	61	52,61,537	80,486	21,116	49,062	3,661	13
Post Office	31	68	2,35,81,442	15,100	...	29	...	14
Telegraph	32	69	1,34,06,813	...	...	...	...	15
Mint	33	80	12,71,015	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice	35A	87	4,71,067	2,82,400	71,871	9,15,884	1,55,373	17
Police	36A	90	78,744	2,11,765	93,559	4,50,615	1,73,521	18
Marine	37A	92	29,71,195	...	...	5,26,587	812	19
Education	38A	97	28,881	51,557	72,964	75,543	74,884	20
Medical	40A	99	11,377	22,787	1,380	58,679	7,567	21
Scientific and other Minor Departments	42A	102	1,68,058	46,463	7,132	3,376	79,371	22
TOTAL			37,20,322	6,14,972	2,46,906	20,30,684	4,91,528	23
Miscellaneous:								
Receipts in aid of Superannuation, etc.	45A	115	4,09,613	61,926	25,159	1,13,136	25,448	24
Stationery and Printing	46A	117	2,48,565	25,860	3,409	49,372	4,739	25
Exchange	47	121	14,10,977	...	...	...	...	26
Miscellaneous	48A	122	5,19,455	1,40,130	1,55,345	8,88,781	38,669	27
TOTAL			25,88,610	2,27,916	1,83,913	10,51,289	68,856	28
Railways:								
State Railways (Gross Receipts)	54	136	34,28,78,650	...	...	...	75,720	29
Guaranteed Companies (Net Traffic Receipts)	54	137	1,61,22,208	...	...	...	...	30
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	59	144	6,840	...	...	...	...	31
TOTAL			35,95 7,098	...	...	...	75,720	32
Irrigation:								
Major Works:								
Direct Receipts	61	148	...	11	...	70,695	...	33
Portion of Land Revenue due to Irrigation	63	152	...	...	...	19,216	...	34
Minor Works and Navigation	64A	160	83,403	1,696	...	1,34,085	...	35
TOTAL			83,403	1,707	...	2,23,996	...	36
Other Public Works:								
Military Works	66	172	5,69,256	...	...	87,466	5,528	37
Civil Works	66	172	89,410	1,52,970	34,495	5,12,015	2,16,700	38
TOTAL			6,58,666	1,52,970	34,495	5,99,481	2,22,228	39
Receipts by Military Department:								
Army:								
Effective	69	202	55,42,381	...	...	...	...	40
Non-Effective	69	202	7,27,197	...	...	...	...	41
Re-organisation	69	202	65	...	...	...	...	42
TOTAL			62,69,643	...	...	...	...	43
Total Revenue			44,10,53,857	1,82,51,069	1,39,14,521	8,14,13,588	1,36,02,542	44

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab the Survey and other Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1905.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	4,11,45,565	6,31,54,365	2,41,82,016	19,29,198	5,03,41,170	4,15,77,697	28,43,09,954	18,953,997	...	18,953,997
2	7,70,13,716	5,62,219	62,688	7,225	...	1,12,73,288	9,03,22,491	6,021,499	...	6,021,499
3	2,23,61,605	...	...	...	1,95,38,005	1,98,48,469	8,03,21,520	5,354,768	...	5,354,768
4	2,08,60,708	84,46,788	40,36,355	3,73,662	88,43,981	64,10,263	5,60,75,436	3,738,362	...	3,738,362
5	1,67,90,284	1,02,25,122	31,62,955	1,96,028	1,87,55,824	1,39,66,682	8,03,01,368	5,353,424	...	5,353,424
6	1,06,09,544	1,05,61,493	47,35,376	3,71,359	86,19,314	28,84,497	4,23,67,219	2,824,481	...	2,824,481
7	1,97,71,503	80,586	2,607	...	53,01,169	2,54,35,367	6,54,26,562	4,361,771	...	4,361,771
8	50,94,321	20,90,294	12,63,607	1,09,970	27,13,006	39,02,999	1,90,47,032	1,269,802	...	1,269,802
9	11,67,472	23,97,318	18,74,443	90,991	28,29,216	30,20,558	2,40,29,950	1,601,997	...	1,601,997
10	16,89,610	4,54,425	2,31,704	26,182	16,08,117	5,96,402	50,80,345	338,690	...	338,690
11	...	...	4,10,109	...	45,07,902	18,50,879	95,07,654	633,844	...	633,844
12	21,65,04,328	9,79,72,610	3,99,61,860	31,04,615	12,30,57,704	13,07,67,101	75,07,89,531	50,452,635	...	50,452,635
13	17,20,285	3,69,724	3,23,902	9,440	5,39,169	19,58,232	1,03,36,614	689,108	160,471	849,579
14	12,374	...	10,220	20,541	...	...	2,36,39,706	1,575,980	...	1,575,980
15	...	...	...	...	...	...	1,34,06,813	893,788	4,135	897,923
16	...	...	...	...	...	18,24,439	30,95,454	206,364	46	206,410
17	21,84,776	8,20,974	5,15,399	1,02,647	13,46,758	6,28,307	74,95,456	499,697	...	499,697
18	12,32,153	5,74,544	7,43,542	91,741	5,06,300	7,69,409	49,25,893	328,393	...	328,393
19	15,20,363	...	...	...	...	81,034	50,99,991	339,999	4,000	343,999
20	8,03,454	5,38,886	2,00,585	4,472	5,26,406	5,38,085	29,15,717	194,381	...	194,381
21	3,09,014	2,86,963	85,577	6,228	2,06,660	2,30,446	12,26,678	81,779	1,105	82,884
22	3,00,790	1,28,462	1,47,456	3,208	5,26,514	49,599	14,60,429	97,362	617	97,979
23	63,50,550	23,49,829	16,92,559	2,08,296	31,12,638	22,96,880	2,31,24,164	1,541,611	5,722	1,547,333
24	2,56,289	1,90,574	1,52,282	9,227	1,77,784	3,47,441	17,68,879	117,925	73,048	190,973
25	2,08,907	2,04,939	1,21,927	9,050	1,12,051	87,857	10,76,676	71,778	...	71,778
26	...	...	...	...	...	...	14,10,977	94,065	...	94,065
27	11,10,646	3,73,156	4,38,918	1,04,347	9,75,171	2,16,267	49,60,885	330,726	2,584	333,310
28	15,75,842	7,68,669	7,13,127	1,22,624	12,65,006	6,51,565	92,17,417	614,494	75,632	690,126
29	...	...	...	...	5,47,235	...	34,35,01,605	22,900,107	230	22,900,337
30	...	...	...	...	...	...	1,61,22,208	1,074,814	...	1,074,814
31	...	...	...	...	...	...	5,66,840	37,789	9,525	47,314
32	...	...	...	...	5,47,235	...	36,01,90,653	24,012,710	9,755	24,022,465
33	20,46,167	85,94,276	1,74,24,676	4,82,779	3,59,086	9,37,281	2,99,14,971	1,994,331	...	1,994,331
34	...	14,64,062	22,09,574	51,248	79,06,481	17,48,162	1,33,98,743	893,250	...	893,250
35	8,63,934	2,55,096	8,31,082	1,37,817	1,68,093	2,76,613	27,51,819	183,455	...	183,455
36	29,10,101	1,03,13,434	2,04,65,332	6,71,844	84,33,660	29,62,056	4,60,65,533	3,071,036	...	3,071,036
37	2,062	654	2,372	...	4,224	10,369	6,81,931	45,462	...	45,462
38	13,18,891	9,41,099	8,31,780	1,36,455	15,67,981	12,01,141	70,02,937	466,862	26,229	493,091
39	13,20,953	9,41,753	8,34,152	1,36,455	15,72,205	12,11,510	76,84,868	512,324	26,229	538,553
40	...	...	...	...	10,20,151	11,93,326	77,55,858	517,057	327,327	844,384
41	...	...	...	...	3,07,457	3,11,664	13,46,318	89,755	26,786	116,541
42	...	...	...	...	1	29	95	6	...	6
43	...	...	...	...	13,27,609	15,05,019	91,02,271	606,818	354,113	960,931
44	23,03,94,433	11,27,16,019	6,40,01,152	42,73,815	13,98,55,226	14,31,76,802	1,26,26,53,024	84,176,868	636,103	84,812,971

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the transactions relating to Imperial Railways, of Coorg, Ajmer, etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			R	R	R	R	R	
Direct Demands on the Revenues :								
Refunds and Drawbacks	15	37	57,337	65,704	25,038	4,77,836	34,906	1
Assignments and Compensations	16	38	33,18,765	51,133	25,12,533	423	35,974	2
Charges in respect of collection, *viz.* :—			5,71,038	20,21,104	14,83,216	57,56,058	11,52,516	3
Land Revenue	17B	43	11,181	...	...	...	...	4
Opium (including cost of Production)	18C	45	10,36,056	...	...	23,736	...	5
Salt (including cost of Production)	19C	46	*—7,62,637*	72,786	52,169	1,26,826	41,149	6
Stamps	20	47	30,948	54,052	22,403	10,24,268	37,739	7
Excise	21	48	...	...	...	59,983	3,183	8
Provincial Rates	22	49	...	...	...	3,94,798	...	9
Customs	23B	52	1,452	...	6,124	34,954	1,072	10
Assessed Taxes	24	53	6,39,275	10,66,197	2,54,418	34,46,924	5,03,656	11
Forest	25	55	6,198	51,437	46,903	58,307	39,584	12
Registration	26	56						
TOTAL			49,09,613	33,82,413	44,02,804	1,14,04,113	18,49,779	13
Interest :								
Interest on Debt			4,12,08,849	60,089	...	25,000	2,386	14
Deduct—Amounts chargeable to Railways (*a*)			*5,52,79,467*	...	...	...	...	
" Amounts chargeable to Irrigation			*1,52,28,363*	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	63	*—2,92,98,981*	60,089	...	25,000	2,386	15
Interest on other Obligations	30	64	53,02,014	3,958	...	4,387	403	16
			—2,39,96,967	64,047	...	29,387	2,789	17
Post Office	31	68	1,91,97,677	75,971	20,969	3,11,377	44,018	18
Telegraph	32	70	1,00,42,134	...	...	...	...	19
Mint	33	80	8,42,830	...	...	...	...	20
Salaries and Expenses of Civil Departments :								
General Administration	34	84	55,57,434	8,09,469	99,760	14,56,854	3,69,482	21
Law and Justice	35B	88	21,48,148	16,69,645	3,96,166	42,26,938	9,33,057	22
Police	36B	91	8,37,200	16,68,460	8,33,747	1,01,18,578	15,59,263	23
Marine (including River Navigation)	37B	95	44,54,207	...	...	10,56,320	1,22,875	24
Education	38B	97	3,06,477	9,98,303	3,83,013	13,58,656	7,02,266	25
Ecclesiastical	39	98	1,91,140	70,990	9,703	1,14,767	17,281	26
Medical	40B	99	4,69,845	5,56,125	1,56,905	11,39,807	4,54,194	27
Political	41	101	69,37,915	46,075	...	4,35,156	83,827	28
Scientific and other Minor Departments	42B	103	39,48,312	2,15,321	35,061	2,66,701	1,07,387	29
TOTAL			2,48,50,678	60,34,388	19,14,355	2,01,73,777	43,50,232	30
Miscellaneous Civil Charges :								
Territorial and Political Pensions	43	106	1,59,724	2,09,942	5,694	1,25,580	5,394	31
Civil Furlough and Absentee Allowances	44	114	95	...	...	...	...	32
Superannuation Allowances and Pensions	45B	116	7,83,240	4,35,490	1,65,274	5,22,690	1,41,566	33
Stationery and Printing	46B	117	*—3,70,863*	3,25,505	35,676	6,46,636	1,26,061	34
Miscellaneous	48B	123	3,58,247	3,18,467	67,523	6,49,214	1,43 420	35
TOTAL			9,30,443	12,89,404	2,74,167	19,44,120	4,16,441	36
Famine Relief and Insurance :								
Famine Relief	49	126	...	136	...	228	117	37
Construction of Protective Railways	50	127	14,56,817	...	...	...	...	38
Construction of Protective Irrigation Works	50A	128	81,614	8,91,999	...	...	...	39
Reduction or Avoidance of Debt	51	130	1,00,06,451	...	...	...	...	40
TOTAL			1,15,44,882	8,92,135	...	228	117	41
Carried forward			4,89,21,290	1,17,38,358	66,12,295	3,38,63,002	66,63,376	42

(*a*) Included under the following heads :—

	India.	India converted into £ at R15=£1.	England.	Total.
	R	£	£	£
State Railways Interest on Debt	5,20,02,868	3,466,858	1,141,439	4,608,297
Interest chargeable against Companies on Advances	32,76,599	218,440	237,307	455,747
	5,52,79,467	3,685,298	1,378,746	5,064,044

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1905.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	h-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	8,44,923	1,57,973	1,09,329	17,518	3,54,028	12,22,767	33,67,359	224,490	...	224,490
2	2,57,049	3,22,556	2,50,526	21,944	11,54,632	97,44,745	1,76,70,280	1,178,019	...	1,178,019
3	52,62,009	82,36,416	44,07,923	8,20,423	1,09,24,972	74,06,612	4,80,42,287	3,202,819	875	3,203,694
4	2,94,31 976	...	...	...	...	28,477	2,94,71,634	1,964,775	2,310	1,967,085
5	3,09,843	...	...	...	20,02,112	17,91,012	51,62,759	344,184	918	345,102
6	6,92,057	2,34,806	1,71,032	19,826	3,52,646	2,34,258	12,34,918	82,328	38,763	121,091
7	8,18,668	92,742	63,849	7,174	9,99,842	4,70,418	36,22,103	241,473	841	242,314
8	4,29,575	442	...	...	...	56,430	5,49,613	36,641	...	36,641
9	10,03,449	...	...	...	2,74,483	10,10,735	20,83,465	178,898	348	179,246
10	1,55,746	314	13,463	922	28,852	78,354	3,21,253	21,417	...	21,417
11	6,88,589	13,91,583	10,12,354	74,958	19,86,098	19,03,804	1,29,67,856	864,524	4,614	869,138
12	9,70,708	2,29,674	94,021	8,985	9,22,987	2,84,682	27,13,486	180,899	...	180,899
13	4,08,64,592	1,06,66,506	61,22,497	9,71,750	1,90,00,652	2,42,32,294	12,78,07,013	8,520,467	48,669	8,569,136
14	1,96,486	3,35,729	2,24,367	...	1,82,638	6,18,516	4,28,54,060	2,856,937	4,423,911	7,280,848
	...	...	...	...	...	...	*5,52,79,467*	*3,685,298*	*1,378,746*	*5,064,044*
	...	...	...	...	...	...	*1,52,28,363*	*1,015,224*	...	*1,015,224*
15	1,96,486	3,35,729	2,24,367	...	1,82,638	6,18,516	*−2,76,53,770*	*−1,843,585*	3,045,165	1,201,580
16	1,04,059	7,61,735	2,22,818	...	24,091	2,57,009	66,80,474	445,365	...	445,365
17	3,00,545	10,97,464	4,47,185	...	2,06,729	8,75,525	*−2,09,73,296*	*−1,398,220*	3,045,165	1,646 945
18	3,60,357	1,89,167	1,56,695	42,697	...	1,02,755	2,05,01,683	1,366,779	153,034	1,519,813
19	...	...	...	...	...	...	1,06,42,134	709,476	192,792	902,268
20	...	...	...	...	..	7,09,937	15,52,767	103,518	14,359	117,877
21	25,35,332	18,25,107	13,74,333	2,71,587	16,79,142	20,69,497	1,80,47,997	1,203,200	272,236	1,475,436
22	1,24,37,668	69,85,610	43,79,593	5,89,472	62,03,732	56,93,876	4,56,64,505	3,044,300	499	3,044,799
23	72,88,430	85,74,507	37,83,595	10,41,495	51,37,008	65 30,614	4,73,72,897	3,158,193	622	3,158,815
24	18,54,516	...	...	...	14,343	44,741	75,47,002	503,134	292,519	795,653
25	54,59,203	31,49,069	19,50,482	1,01,832	35,84,061	41,25,314	2,21,18,676	1,474,578	5,064	1,479,642
26	2,13,087	2,46,724	2,41,164	38,328	3,27,576	3,38,967	18,09,727	120,649	390	121,039
27	27,43,026	16,26,755	14,67,037	1,07,293	37,91,708	23,46,966	1,48,59,661	990,644	6,196	996,840
28	80,231	1,18,732	7,00,372	24,05,256	1,02,408	8,83,709	1,17,93,681	786,245	4,094	790,339
29	7,82,965	5,01,682	4,39,975	20,655	7,88,809	4,27,763	75,34,631	502,309	34,891	537,200
30	3,33,94,458	2,30,28,186	1,43,36,551	45,75,918	2,16,28,787	2,24,61,447	17,67,48,777	11,783,252	616,511	12,399,763
31	9,93,965	8,06,808	1,82,472	64,601	4,45,651	5,65,804	35,65,635	237,709	10,672	248,381
32	211	184	...	...	288	...	778	52	218,692	218,744
33	27,93,354	25,38,224	14,23,162	1,12,098	20,31,346	24,16,963	1,33,63,407	890,894	2,019,439	2,910,333
34	17,48,433	7,77,930	5,07,661	57 440	15,74,081	16,53,559	70 82,119	472,141	102,802	574,943
35	4,56,803	1,71,605	3,16,610	29,429	6,91,351	4,93,380	36,96,049	246,403	65,986	312,389
36	59,92,766	42,94,751	24,29,905	2,63,568	47,42,717	51,29,706	2,77,07,988	1,847,199	2,417,591	4,264,790
37	3,007	...	*—2,970*	...	...	30,647	31,165	2,078	...	2,078
38	...	...	...	...	...	...	14,56,817	97,121	18,691	115,812
39	4,38,683	8,62,964	...	1,397	5,91,647	3,56,896	32,25,200	215,013	...	215,013
40	...	...	...	...	...	...	1,00,06,451	667,097	...	667,097
41	4,41,690	8,62,964	*—2,970*	1,397	5,91,647	3,87,543	1,47,19,633	981,309	18,691	1,000,000
42	8,13,54,408	4,01,39,038	2,34,89,863	58,55,330	4,61,70,532	5 38,99,207	35,87,06,699	23,913,780	6,506,812	30,420,592

No. 3.—ACCOUNT of the Expenditure chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			R	R	R	R	R	
Brought forward from page 8 .			4,89,21,290	1,17,38,358	66,12,295	3,38,63,002	66,63,376	1
Railway Revenue Account:								
State Railwys:								
Working Expenses	54A	138	16,90,58,527	...	...	...	81,672	2
Interest on Debt	29	63	5,20,02,868	...	...	...	...	3
Annuities in purchase of Railways . .	54A	138	...	...	...	...	...	4
Interest chargeable against Companies on advances . . .	55	142	32,15,083	...	...	...	...	5
Interest on Capital deposited by Companies	56	142	3,81,736	...	...	...	...	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision .	57	143	18,01,760	...	...	...	...	7
Interest	54A	138	2,77,131	...	...	...	...	8
Subsidized Companies: Land, etc. . .	59A	144	7,49,583	...	...	...	...	9
Miscellaneous Railway Expenditure . .	60	145	6,38,164	...	...	77,502	...	10
TOTAL .			22,81,24,852	...	...	77,502	81,672	11
Irrigation:								
Major Works:								
Working Expenses	62	149	...	...	...	75,301	...	12
Interest on Debt	29	63	94,49,130	...	...	...	...	13
Minor Works and Navigation . . .	65	163	1,19,148	2,72,854	...	14,91,461	...	14
TOTAL .			95,68,278	2,72,854	...	15,66,762	...	15
Other Public Works:								
Military Works	67	175	1,27,00,492	9,596	5,291	5,63,022	74,468	16
" " Re-organisation . .	67	175	32,810	...	...	...	...	17
Civil Works	67	176	22,74,719	35,72,874	10,61,065	1,09,80,924	29,52,286	18
Construction of Railways charged to Provincial or Local Revenues . . .	68	199	...	...	...	...	437	19
TOTAL .			1,50,08,021	35,82,470	10,66,356	1,15,43,946	30,27,191	20
Army Services:								
Army:								
Effective	69	203	11,80,81,645	...	...	...	...	21
Non-Effective	69	203	5[illegible],16,082	...	...	...	...	22
Re-organisation	69	203	32,86,642	...	...	...	...	23
TOTAL .			12,67,84,369	...	...	...	...	24
Special Defence Works (1902) . .	70	218	5,38,613	...	...	...	...	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			42,89,45,423	1,55,93,682	76,78,651	4,70,51,212	97,72,239	26
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	223	...	...	91,704	...	...	27
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	74	223	*14,981*	*7,02,146*	...	*15,70,179*	*1,46,185*	28
Total Expenditure charged against Revenue .			[illegible]2,89,30,442	1,48,91,536	77,70,355	4,54,81,033	96,26,054	29
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	75	226	6,60,28,941	...	...	...	...	30
Irrigation Works	75	226	...	...	...	11,47,787	...	31
TOTAL .			6,60,28,941		...	11,47,787	...	32

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1905—*continued.*

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	8,13,54,408	4,01,39,038	2,34,89,863	58,55,330	4,61,70,532	5,38,99,207	35,87,06,699	23,913,780	6,506,812	30,420,592
2	...	...	...	...	2,91,361	...	16,94,31,560	11,295,437	...	11,295,437
3	...	...	...	...	...	...	5,20,02,868	3,466,858	1,141,439	4,608,297
4	...	...	...	...	...	...	...	...	3,009,333	(a)3,009,333
5	...	...	...	...	61,516	...	32,76,599	218,440	237,307	455,747
6	...	...	...	...	68,519	...	4,50,255	30,017	1,235,972	1,265,989
7	...	...	...	...	...	...	18,01,760	120,117	...	120,117
8	...	...	...	...	...	...	2,77,131	18,476	1,045,143	1,063,619
9	3,965	...	...	...	...	...	7,53,548	50,237	...	50,237
10	...	...	...	...	8,103	...	7,23,769	48,251	...	48,251
11	3,965	...	...	...	4,29,499	...	22,87,17,490	15,247,833	6,669,194	21,917,027
12	9,88,005	31,92,524	58,83,551	1,17,878	18,11,244	10,60,709	1,31,29,212	875,281	...	875,281
13	24,51,988	33,27,245	...	...	...	...	1,52,28,363	1,015,224	...	1,015,224
14	16,93,831	5,52,668	11,92,643	1,98,007	48,07,430	30,79,705	1,34,07,747	893,850	1,998	895,848
15	51,33,824	70,72,437	70,76,194	3,15,885	66,18,674	41,40,414	4,17,65,322	2,784,355	1,998	2,786,353
16	75,760	46,009	1,74,854	...	94,818	2,02,252	1,39,46,562	929,771	49,641	979,41
17	...	...	...	...	...	...	32,810	2,187	...	2,187
18	1,35,37,942	1,02,18,844	61,55,261	22,55,763	98,64,963	76,91,559	7,05,66,200	4,704,413	73,882	4,778,295
19	...	...	...	...	93,317	...	93,754	6,250	...	6,250
20	1,36,13,702	1,02,64,853	63,30,115	22,55,763	1,00,53,098	78,93,811	8,46,39,326	5,642,621	123,523	5,766,144
21	...	...	...	...	3,42,99,697	4,29,58,714	19,53,40,056	13,022,670	2,946,125	15,968,795
22	...	...	...	...	31,22,403	15,42,147	1,00,80,632	672,042	2,437,352	3,109,394
23	...	...	...	...	5,44,785	23,35,660	61,67,087	411,139	686,366	1,097,505
24	...	...	...	...	3,79,66,885	4,68,36,521	21,15,87,775	14,105,851	6,069,843	20,175,694
25	...	...	...	...	...	...	5,38,613	35,908	92,387	128,295
26	10,01,05,899	5,74,76,328	3,68,96,172	84,26,978	10,12,38,688	11,27,69,953	92,59,55,225	61,730,348	19,463,757	81,194,105
27	...	...	50,54,891	...	...	39,84,271	91,30,866	608,724	...	608,724
28	*11,92,604*	*7,92,486*	...	*5,919*	*22,64,363*	...	*66,88,863*	*445,924*	...	*445,924*
29	9,89,13,295	5,66,83,842	4,19,51,063	84,21,059	9,89,74,325	11,67,54,224	92,83,97,228	61,893,148	19,463,757	81,356,905
30	...	...	...	...	...	...	6,60,28,941	4,401,930	1,495,093	5,897,023
31	*—1,419*	10,95,016	17,90,475	...	9,80,438	2,96,402	53,08,699	353,913	7,259	361,172
32	— *1,419*	10,95,016	17,90,475	...	9,80,438	2,96,402	7,13,37,640	4,755,843	1,502,352	6,258,195

(a) According to actuarial calculation, the Annuities payable in respect of the year 1904-1905, include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	182,289
Eastern Bengal Railway Annuity	18,034
Scinde, Punjab and Delhi Railway Annuity	71,842
Great Indian Peninsula Railway Annuity	361,287
	633,452

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	432	443	875
Opium	2,310	...	2,310
Salt	918	...	918
Stamps	38,763	...	38,763
Excise	533	308	841
Provincial Rates	...	...	...
Customs	164	184	348
Assessed Taxes	...	...	...
Forest	3,235	1,379	4,614
Registration	...	...	...
TOTAL	46,355	2,314	48,669
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,045,165	3,045,165
Interest on other Obligations	...	...	...
TOTAL	...	3,045,165	3,045,165
Post Office	48,547	104,487	153,034
Telegraph	148,365	44,427	192,792
Mint	13,710	649	14,359
Salaries and Expenses of Civil Departments:			
General Administration	35,798	236,438	272,236
Law and Justice	19	480	499
Police	...	622	622
Marine (including River Navigation)	189,421	103,098	292,519
Education	...	5,064	5,064
Ecclesiastical	...	390	390
Medical	...	6,196	6,196
Political	345	3,749	4,094
Scientific and other Minor Departments	22,497	12,394	34,891
TOTAL	248,080	368,431	616,511
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,672	10,672
Civil Furlough and Absentee Allowances	...	218,692	218,692
Superannuation Allowances and Pensions	...	2,019,439	2,019,439
Stationery and Printing	95,469	7,333	102,802
Miscellaneous	...	65,986	65,986
TOTAL	95,469	2,322,122	2,417,591
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Railways	18,691	...	18,691
Construction of Protective Irrigation Works	...	...	...
TOTAL	18,691	...	18,691
Carried forward	619,217	5,887,595	6,506,812

in ENGLAND, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	619,217	5,887,595	6,506,812
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,141,439	1,141,439
Annuities in purchase of Railways	...	3,009,333	3,009,333
Interest Chargeable against Companies on Advances	...	237,307	237,307
Interest on Capital deposited by Companies	...	1,235,972	1,235,972
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	1,045,143	1,045,143
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	6,669,194	6,669,194
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,998	...	1,998
TOTAL	1,998	...	1,998
Other Public Works:			
Military Works	49,641	...	49,641
Civil Works	5,069	68,813	73,882
TOTAL	54,710	68,813	123,523
Army Services:			
Army:			
Effective	1,471,590	1,474,535	2,946,125
Non-Effective	...	2,437,352	2,437,352
Re-organisation	686,366	...	686,366
TOTAL	2,157,956	3,911,887	6,069,843
Special Defence Works:			
Special Defences (1902)	92,387	..	92,387
Total Expenditure charged against Revenue	2,926,268	16,537,489	19,463,757
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,482,666	12,427	1,495,093
Irrigation Works	7,259	...	7,259
TOTAL £	1,489,925	12,427	1,502,352

No. 5.—ACCOUNT of the REVENUE in *India* in the three

[Rupees converted into £

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	9,210,637	9,545,263	198,097	18,953,997
Opium	6,021,499	...	...	6,021,499
Salt	5,291,619	63,149	...	5,354,768
Stamps	1,668,035	2,070,327	...	3,738,362
Excise	3,778,315	1,574,684	425	5,353,424
Provincial Rates	3,202	494,248	2,327,031	2,824,481
Customs	4,348,432	13,339	...	4,361,771
Assessed Taxes	882,727	386,498	577	1,269,802
Forest	961,321	640,676	...	1,601,997
Registration	71,869	266,821	...	338,690
Tributes from Native States	633,844	...	...	633,844
TOTAL	32,871,500	15,055,005	2,526,130	50,452,635
Interest	558,395	120,223	10,490	689,108
Post Office	1,572,410	1,007	2,563	1,575,980
Telegraph	893,788	...	...	893,788
Mint	206,364	...	...	206,364
Receipts by Civil Departments:				
Law and Justice	42,915	454,426	2,356	499,697
Police	15,256	158,595	154,542	328,393
Marine	198,080	141,910	9	339,999
Education	4,115	112,163	78,103	194,381
Medical	406	51,172	30,201	81,779
Scientific and other Minor Departments	11,215	67,152	18,995	97,362
TOTAL	271,987	985,418	284,206	1,541,611
Miscellaneous:				
Receipts in aid of Superannuation, etc.	87,593	30,317	15	117,925
Stationery and Printing	27,941	43,491	346	71,778
Exchange	94,065	...	...	94,065
Miscellaneous	63,846	141,577	125,303	330,726
TOTAL	273,445	215,385	125,664	614,494
Carried forward	36,647,889	16,377,038	2,949,053	55,973,980

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1905.
at R15 = £1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	36,647,889	16,377,038	2,949,053	55,973,980
Railways:				
State Railways (Gross Receipts)	22,858,577	5,048	36,482	22,900,107
Guaranteed Companies (Net Traffic Receipts)	1,074,814	...	...	1,074,814
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest.)	37,789	...	...	37,789
TOTAL	23,971,180	5.048	36,482	24,012,710
Irrigation:				
Major Works:				
Direct Receipts	1,296,501	697,830	...	1,994,331
Portion of Land Revenue due to Irrigation	893,250	...	...	893,250
Minor Works and Navigation	79,404	99,696	4,355	183,455
TOTAL	2,269,155	797,526	4,355	3,071,036
Other Public Works:				
Military Works	45,462	...	...	45,462
Civil Works	19,192	176,927	270,743	466,862
TOTAL	64,654	176,927	270,743	512,324
Receipts by Military Department:				
Army:				
Effective	517,057	...	...	517,057
Non-Effective	89,755	...	...	89,755
Re-organisation	6	...	...	6
TOTAL	606,818	...	...	606,818
GRAND TOTAL REVENUE £	63,559,696	17,356,539	3,260,633	84,176,868

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	173,872	47,068	3,550	224,490
Assignments and Compensations	520,835	657,184	...	1,178,019
Charges in respect of collection, *viz.*—				
Land Revenue	430,855	2,025,880	746,084	3,202,819
Opium (including cost of Production)	1,964,775	...	...	1,964,775
Salt (including cost of Production)	343,393	791	...	344,184
Stamps	8,061	74,267	...	82,328
Excise	165,561	75,912	...	241,473
Provincial Rates	...	5,617	31,024	36,641
Customs	152,578	26,320	...	178,898
Assessed Taxes	13,665	7,343	409	21,417
Forest	532,321	332,203	...	864,524
Registration	33,224	147,675	...	180,899
TOTAL	4,339,140	3,400,260	781,067	8,520,467
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,953,266*	109,681	...	*—1,843,585*
Interest on other Obligations	443,560	...	1,805	445,365
TOTAL	*—1,509,706*	109,681	1,805	*—1,398,220*
Post Office	1,281,094	33,937	51,748	1,366,779
Telegraph	709,476	...	...	709,476
Mint	103,518	...	...	103,518
Salaries and Expenses of Civil Departments:				
General Administration	517,846	604,955	80,399	1,203,200
Law and Justice	208,906	2,835,376	18	3,044,300
Police	159,201	2,698,028	300,964	3,158,193
Marine (including River Navigation)	296,948	203,103	3,083	503,134
Education	34,294	835,350	604,934	1,474,578
Ecclesiastical	120,649	...		120,649
Medical	44,056	646,154	300,434	990,644
Political	745,605	40,595	45	786,245
Scientific and other Minor Departments	279,752	182,477	40,080	502,309
TOTAL	2,407,257	8,046,038	1,329,957	11,783,252
Miscellaneous Civil Charges:				
Territorial and Political Pensions	237,709	...	...	237,709
Civil Furlough and Absentee Allowances	52	...	...	52
Superannuation Allowances and Pensions	82,898	797,794	10,202	890,894
Stationery and Printing	78,004	380,691	13,446	472,141
Miscellaneous	55,648	131,777	58,978	246,403
TOTAL	454,311	1,310,262	82,626	1,847,199
Carried forward	7,785,090	12,900,178	2,247,203	22,932,471

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1905.
at R15=£1.]

HEADS OF EXPENDITURE.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	7,785,090	12,900,178	2,247,203	22,932,471
Famine Relief and Insurance:				
Famine Relief	9	1,688	381	2,078
Construction of Protective Railways	97,121	...	...	97,121
Construction of Protective Irrigation Works	215,013	...	...	215,013
Reduction or Avoidance of Debt	667,097	...	...	667,097
TOTAL	979,240	1,688	381	981,309
Railway Revenue Account:				
State Railways:				
Working Expenses	11,270,568	5,445	19,424	11,295,437
Interest on Debt	3,466,858	...	...	3,466,858
Interest Chargeable against Companies on Advances	214,339	...	4,101	218,440
Interest on Capital deposited by Companies	25,449	...	4,568	30,017
Guaranteed Companies:				
Surplus Profits, Land and Supervision	120,117	...	...	120,117
Interest	18,476	...	...	18,476
Subsidized Companies: Land, etc.	49,973	264	...	50,237
Miscellaneous Railway Expenditure	42,544	5,167	540	48,251
TOTAL	15,208,324	10,876	28,633	15,247,833
Irrigation:				
Major Works:				
Working Expenses	604,900	270,381	...	875,281
Interest on Debt	629,942	385,282	...	1,015,224
Minor Works and Navigation	298,544	591,967	3,339	893,850
TOTAL	1,533,386	1,247,630	3,339	2,784,355
Other Public Works:				
Military Works	929,771	...	...	929,771
" " Re-organisation	2,187	...	...	2,187
Civil Works	696,219	2,697,195	1,310,999	4,704,413
Construction of Railways charged to Provincial or Local Revenues	...	29	6,221	6,250
TOTAL	1,628,177	2,697,224	1,317,220	5,642,621
Army Services:				
Army:				
Effective	13,022,670	...	...	13,022,670
Non-Effective	672,042	...	...	672,042
Re-organisation	411,139	...	...	411,139
TOTAL	14,105,851	...	...	14,105,851
Special Defence Works, (1902)	35,908	...	...	35,908
TOTAL	41,275,976	16,857,596	3,596,776	61,730,348
Add—Portion of Allotments to Provincial Governments not spent by them in the year		612,692	42,252	654,944
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*405,758*	*86,386*	*492,144*
GRAND TOTAL EXPENDITURE . £	41,275,976	17,064,530	3,552,642	61,893,148

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:													
Land Revenue	14,92,794	10,45,068	81,22,012	1,26,53,476	19,68,628	2,55,00,863	4,57,70,573	65,90,944	19,62,198	2,71,94,953	58,58,045	13,81,59,554	9,210,637
Opium	47	2,88,409	...	6,49,480	4,65,419	7,70,13,716	5,62,219	62,688	7,225	...	1,12,73,288	9,03,22,491	6,021,499
Salt	1,69,35,310	...	...	8,19,066	...	2,23,61,605	...	...	...	1,95,38,005	1,97,20,307	7,93,74,293	5,291,619
Stamps	3,55,136	3,86,405	8,90,042	8,28,555	4,99,331	1,04,30,354	42,23,394	10,09,089	3,73,662	44,21,991	16,02,565	2,50,20,524	1,668,035
Excise	12,40,109	23,81,887	24,46,388	48,54,447	15,27,038	94,44,535	76,68,842	23,72,216	1,96,028	1,40,67,369	1,04,75,864	5,66,74,723	3,778,315
Provincial Rates	...	...	...	...	...	...	...	...	48,031	...	...	48,031	3,202
Customs	16,124	1,43,492	17,876	1,45,51,889	...	1,97,71,503	80,586	2,607	...	53,01,169	2,53,41,229	6,52,26,475	4,348,432
Assessed Taxes	16,26,667	1,66,626	2,57,821	7,19,582	1,30,847	38,36,007	15,76,355	6,53,143	1,09,970	20,80,356	20,83,530	1,32,40,904	882,727
Forest	8,61,060	6,76,409	6,60,640	44,79,878	4,07,838	8,75,604	17,97,989	9,37,221	90,991	21,21,912	15,10,279	1,44,19,821	961,321
Registration	16,798	48,426	1,03,249	92,580	35,923	...	3,40,819	1,15,852	26,182	...	2,98,201	10,78,030	71,869
Tributes from Native States	19,21,597	2,44,550	...	5,22,292	50,325	...	...	4,10,109	...	45,07,902	18,50,879	95,07,654	633,844
TOTAL	2,44,65,642	53,81,272	1,24,98,028	4,01,71,245	50,85,349	16,92,34,187	6,20,20,777	1,21,53,869	28,14,287	7,92,33,657	8,00,14,187	49,30,72,500	32,871,500
Interest	52,60,891	107	17,625	...	...	13,90,860	...	54,432	9,440	2,48,290	13,94,232	83,75,927	558,395
Post Office	2,35,81,442	...	...	...	...	...	...	...	4,709	...	...	2,35,86,151	1,572,410
Telegraph	1,34,06,813	...	...	...	...	...	...	...	...	...	...	1,34,06,813	893,788
Mint	12,71,015	...	...	...	...	...	...	...	...	...	18,24,439	30,95,454	206,364
Receipts by Civil Departments:													
Law and Justice	4,71,039	...	70,048	...	...	...	...	...	1,02,647	...	...	6,43,734	42,915
Police	71,868	...	66,272	...	...	...	...	...	90,703	...	...	2,28,843	15,256
Marine	29,71,195	...	...	...	...	...	...	...	...	...	...	29,71,195	198,080
Education	24,702	...	36,991	...	...	...	...	...	32	...	...	61,725	4,115
Medical	1,825	...	1,347	...	...	...	...	...	2,908	...	...	6,080	406
Scientific and other Minor Departments	1,67,680	...	213	...	...	...	...	...	328	...	...	1,68,221	11,215
TOTAL	37,08,309	...	1,74,871	...	...	...	...	...	1,96,618	...	...	40,79,798	271,987

Miscellaneous:													
Receipt in aid of Superannuation, etc.,	4,09,613	45,883	25,159	79,999	18,553	1,89,236	1,67,859	85,846	9,227	1,32,695	1,49,830	13,13,900	87,593
Stationery and Printing . . .	2,48,565	136	3,409	26	2,617	61,367	46,376	26,446	9,050	18,959	2,168	4,19,119	27,941
Exchange	14,10,977	...	...	...	...	...	...	...	...	...	...	14,10,977	94,065
Miscellaneous	5,00,733	2,449	17,844	50,737	2,379	1,01,880	35,855	11,012	87,021	41,384	1,06,395	9,57,689	63,846
TOTAL .	25,69,888	48,468	46,412	1,30,762	23,549	3,52,483	2,50,090	1,23,304	1,05,298	1,93,038	2,58,393	41,01,685	273,445
Railways													
State Railways (Gross Receipts) .	34,28,78,650	...	...	...	...	...	...	...	...	...	...	34,28,78,650	22,858,577
Guaranteed Companies (Net Traffic Receipts) . . .	1,61,22,208	...	...	...	...	...	...	...	...	...	...	1,61,22,208	1,074,814
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest) .	5,66,840	...	...	...	...	...	...	...	...	...	...	5,66,840	37,789
TOTAL .	35,95,67,698		...	...	...	...	...	...	...	...	...	35,95,67,698	23,971,180
Irrigation:													
Major Works:													
Direct Receipts . . .	...	11	...	70,695	...	...	1,72,992	1,74,24,676	4,82,779	3,59,086	9,37,281	1,94,47,520	1,296,501
Portion of Land Revenue due to Irrigation	...	...	...	19,216	...	...	14,64,062	22,09,574	51,248	79,06,481	17,48,162	1,33,98,743	893,250
Minor Works and Navigation . .	83,403	...	...	...	...	...	...	7,38,994	1,25,590	...	2,43,081	11,91,068	79,404
TOTAL .	83,403	11	...	89,911	...	...	16,37,054	2,03,73,244	6,59,617	82,65,567	29,28,524	3,40,37,331	2,269,155
Other Public Works													
Military Works	5,69,256	...	...	87,466	5,528	2,062	654	2,372	...	4,224	10,369	6,81,931	45,462
Civil Works	66,367	...	21,046	...	...	21,735	...	49,571	1,29,158	...	...	2,87,877	19,192
TOTAL .	6,35,623	...	21,046	87,466	5,528	23,797	654	51,943	1,29,158	4,224	10,369	9,69,808	64,654
Receipts by Military Department:													
Army:													
Effective	55,42,381	...	...	...	...	...	...	...	...	10,20,151	11,93,326	77,55,858	517,057
Non-Effective . . .	7,27,197	...	...	...	...	...	...	...	...	3,07,457	3,11,664	13,46,318	89,755
Re-organisation . . .	65	...	...	...	...	...	...	...	...	1	29	95	6
TOTAL .	62,69,643	...	...	...	...	...	...	...	...	13,27,609	15,05,019	91,02,271	606,818
TOTAL IMPERIAL REVENUE .	44,08,20,367	51,29,858	1,27,57,982	4,04,79,384	51,14,426	17,10,01,327	6,39,08,575	3,27,56,792	39,19,127	8,92,72,385	8,79,35,213	95,33,95,436	63,559,696

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
[D]irect Demands on the Revenues:													
Refunds and Drawbacks	57,147	31,257	24,178	3,57,518	15,236	7,11,981	90,391	43,483	17,451	2,52,894	10,06,536	26,08,075	173,872
Assignments and Compensations	33,18,765	47,176	25,12,533	423	35,974	1,06,352	78,597	2,50,526	21,944	11,54,632	2,85,602	78,12,524	520,835
Charges in respect of Collection, *viz.*—													
Land Revenue	4,85,396	...	14,83,216	...	5,76,258	9,52,114	22,68,365	...	6,97,476	...	...	64,62,825	430,855
Opium (including cost of Production)	11,181	...	...	...	...	2,94,31,976	...	...	...	...	28,477	2,94,71,634	1,964,775
Salt (including cost of Production)	10,36,056	...	...	11,868	...	3,09,843	...	...	...	20,02,112	17,91,012	51,50,891	343,393
Stamps	—7,62,637	18,196	52,169	31,706	20,575	3,46,029	1,17,403	42,758	19,826	1,76,323	58,564	1,20,912	8,061
Excise	30,948	40,539	22,403	6,82,845	18,870	4,60,501	69,556	47,887	7,174	7,49,881	3,52,814	24,83,418	165,561
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	10,03,449	...	...	...	2,74,483	10,10,735	22,88,667	152,578
Assessed Taxes	1,452	...	...	17,477	536	1,16,809	236	6,731	922	21,639	39,177	2,04,979	13,665
Forest	6,39,275	5,33,098	2,54,418	17,23,462	2,51,828	5,16,442	10,43,687	5,06,177	74,958	14,89,574	9,51,902	79,84,821	532,321
Registration	6,198	25,719	46,903	29,154	19,792	...	1,72,255	47,010	8,985	...	1,42,341	4,98,357	33,224
TOTAL	48,23,781	6,95,985	43,95,820	28,54,453	9,79,069	3,39,55,496	38,40,490	9,44,572	8,48,739	61,21,538	56,67,160	6,50,87,103	4,339,140
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	—2,92,98,981	...	...	...	...	...	...	...	...	...	...	—2,92,98,981	—1,953,266
Interest on other Obligations	53,02,014	3,958	...	3,486	403	92,708	7,61,735	2,19,648	...	23,276	2,46,162	66,53,390	443,560
TOTAL	—2,39,96,967	3,958	...	3,486	403	92,708	7,61,735	2,19,648	...	23,276	2,46,162	—2,26,45,591	—1,509,706
Post Office	1,91,89,705	...	1,377	...	...	...	...	...	25,329	...	...	1,92,16,411	1,281,094
Telegraph	1,06,42,134	...	...	...	...	...	...	...	...	...	...	1,06,42,134	709,476
Mint	8,42,830	...	...	...	...	...	...	...	...	...	7,09,937	15,52,767	103,518
Salaries and Expenses of Civil Departments:													
General Administration	55,53,852	1,00,770	59,481	2,65 391	51,311	2,92,397	2,36,181	2,31,175	2,43,933	2,75,304	4,54,903	77,67,698	517,846
Law and Justice	21,47,953	...	3,96,166	...	...	...	...	...	5,89,472	...	...	31,33,591	208,906
Police	8,19,142	...	5,28,065	...	...	...	...	...	10,40,819	...	...	23,88,026	159,201
Marine (including River Navigation)	44,54,207	...	...	...	...	...	...	...	...	...	...	44,54,207	296,948
Education	2,80,379	...	1,80,757	...	...	...	...	...	41,277	...	...	5,14,413	34,294
Ecclesiastical	1,91,140	70,990	9,703	1,14,767	17,281	2,13,087	2,46,721	2,41,164	38,328	3,27,576	3,38,967	18,09,727	120,649
Medical	4,46,943	...	1,42,460	...	...	...	...	...	71,440	...	...	6,60,843	44,056
Political	69,37,421	...	...	4,34,973	...	59,381	1,15,063	7,00,372	24,05,256	22,442	5,09,162	1,11,84,070	745,605
Scientific and other Minor Departments	39,44,997	12,866	14,356	49,444	3,872	24,769	19,490	46,432	9,402	21,291	49,360	41,96,279	279,752
TOTAL	2,47,76,034	1,84,626	13,39,988	8,64,575	75,464	5,89,634	6,17,458	12,19,143	44,42,927	6,46,613	13,52,392	3,61,08,854	2,407,257

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,59,724	2,09,942	5,694	1,25,580	5,394	9,93,965	8,06,808	1,82,472	64,601	4,45,651	5,65,804	35,65,635	237,709
Civil Furlough and Absentee Allowances	95	...	...	...	...	211	184	...	...	288	...	778	52
Superannuation Allowances and Pensions	7,82,619	4,402	1,45,445	3,017	154	45,164	38,742	22,631	1,11,320	32,489	57,178	12,43,461	82,898
Stationery and Printing	−3,70,945	...	32,728	...	..	5,93,380	...	...	56,145	3,43,510	5,15,248	11,70,066	78,004
Miscellaneous	3,55,208	13,379	18,005	44,431	8,424	36,380	71,864	37,380	16,137	34,888	1,98,568	8,34,724	55,648
TOTAL	9,26,761	2,27,723	2,01,872	1,73,028	13,972	16,69,100	9,17,598	2,42,483	2.48,203	8,56,826	13,36,798	68,14,664	454,311
Famine Relief and Insurance:													
Famine Relief	...	136	...	...	...	...	...	...	...	...	...	136	9
Construction of Protective Railways	14,56,817	...	...	...	...	...	...	...	...	...	...	14,56,817	97,121
Construction of Protective Irrigation Works	81,614	8,91,999	...	...	...	4,38,683	8,62,964	...	1,397	5,91,647	3,56,896	32,25,200	215,013
Reduction or Avoidance of Debt	1,00,06,451	..	...	...	...	...	...	...	...	...	...	1,00,06,451	667,097
TOTAL	1,15,44,882	8,92,135	...	...	...	4,38,683	8,62,964	...	1,397	5,91,647	3,56,896	1,46,88,604	979,240
Railway Revenue Account:													
State Railways:													
Working Expenses	16,90,58,527	...	...	...	...	...	...	...	...	...	...	16,90,58,527	11,270,568
Interest on Debt	5,20,02,868	...	...	...	...	...	...	...	...	...	...	5,20,02,868	3,466,858
Interest chargeable against Companies on Advances	32,15,083	...	...	...	...	...	...	...	...	...	...	32,15,083	214,339
Interest on Capital deposited by Companies	3,81,736	...	...	...	...	...	...	...	...	...	...	3,81,736	25,449
Guaranteed Companies:													
Surplus Profits, Land and Supervision	18,01,760	...	...	...	...	...	...	...	...	...	...	18,01,760	120,117
Interest	2,77,131	...	...	...	...	...	...	...	...	...	...	2,77,131	18,476
Subsidized Companies: Land, &c.	7,49,583	...	...	...	...	...	...	...	...	...	...	7,49,583	49,973
Miscellaneous Railway Expenditure	6,38,164	...	...	..	...	...	...	...	...	...	...	6,38,164	42,544
TOTAL	22,81,24,852	...	...	...	...	...	...	...	...	...	...	22,81,24,852	15,208,324
Irrigation:													
Major Works:													
Working Expenses	...	...	...	75,301	...	...	1,24,821	58,83,551	1,17,878	18,11,244	10,60,709	90,73,504	604,900
Interest on Debt	94,49,130	...	...	...	...	...	...	...	...	...	...	94,49,130	629,942
Minor Works and Navigation	1,19,148	...	...	...	...	...	...	10,98,656	1,92,042	...	30,68,319	44,78,165	298,544
TOTAL	95,68,278	...	...	75,301	...	...	1,24,821	69,82,207	3,09,920	18,11,244	41,29,028	2,30,00,799	1,533,386
Other Public Works:													
Military Works	1,27,00,492	9,596	5,291	5,63,022	74,468	75,760	46,009	1,74,854	...	94,818	2,02,252	1,39,46,562	929,771
" " Re-organisation	32,810	...	...	...	...	...	...	...	...	...	...	32,810	2,187
Civil Works	21,98,378	56,302	6,69,468	12,964	34,562	26,98,508	7,05,323	9,23,796	21,89,856	2,78,637	6,75,489	1,04,43,283	696,219
Construction of Railways charged to Provincial or Local Revenue	...	.	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,49,31,680	65,898	6,74,759	5,75,986	1,09,030	27,74,268	7,51,332	10,98,650	21,89,856	3,73,455	8,77,741	2,44,22,655	1,628,177
Army Services:													
Army:													
Effective	11,80,81,645	...	...	...	...	...	...	...	...	3,42,99,697	4,29,58,714	19,53,40,056	13,022,670
Non-Effective	54,16,082	...	...	...	...	...	...	...	...	31,22,403	15,42,147	1,00,80,632	672,042
Re-organisation	32,86,642	...	...	...	...	...	...	...	...	5,44,785	23,35,660	61,67,087	411,139
TOTAL	12,67,84,369	...		..	...	...	...	...	...	3,79,66,885	4,68,36,521	21,15,87,775	14,105,851
Special Defence Works, (1902)	5,38,613	...	...	...	...	...	...	...	...	...	...	5,38,613	35,908
TOTAL IMPERIAL EXPENDITURE	42,86,96,952	20,70,325	66,13,816	45,46,820	11,37,938	3,95,20,189	78,76,398	1,07,06,703	80,66,371	4,83,91,484	6,15,12,635	61,91,39,640	41,275,976

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R		R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:													
Land Revenue	...	76,84,489	...	2,44,11,692	43,68,628	1,56,44,702	1,73,43,049	1,75,91,072	...	2,06,20,406	3,55,14,912	14,31,78,950	9,545,263
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	8,19,065	...	...	...	...	...	...	1,28,162	9,47,227	63,149
Stamps	...	11,59,214	...	24,85,665	4,99,331	1,04,30,354	42,23,394	30,27,266	...	44,21,990	48,07,698	3,10,54,912	2,070,327
Excise	...	7,93,962	...	24,27,223	15,27,037	73,45,749	25,56,280	7,90,739	...	46,88,455	34,90,818	2,36,20,263	1,574,684
Provincial Rates	...	2,40,839	...	...	...	52,03,964	13,16,337	6,52,584	...	...	...	74,13,724	494,248
Customs	...	...	...	1,05,949	...	...	...	...	...	...	94,138	2,00,087	13,339
Assessed Taxes	...	1,55,328	...	6,83,433	1,23,879	12,58,314	5,13,939	6,10,464	...	6,32,650	18,19,469	57,97,476	386,498
Forest	...	6,76,410	...	44,79,878	4,07,839	2,91,868	5,99,329	9,37,222	...	7,07,304	15,10,279	96,10,129	640,676
Registration	...	48,426	...	92,581	35,922	16,89,610	1,13,606	1,15,852	...	16,03,117	2,98,201	40,02,315	266,821
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,07,58,668	......	3,55,05,486	69,62,636	4,18,64,561	2,66,65,934	2,37,25,193	...	3,26,78,922	4,76,63,677	22,58,25,083	15,055,005
Interest	...	80,358	...	49,062	3,661	2,85,701	3,50,265	2,67,792	...	2,26,990	5,39,519	18,03,348	120,223
Post Office	...	15,100	...	...	...	...	...	...	...	...	...	15,100	1,00
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	2,82,400	...	9,15,884	1,55,373	21,84,776	8,20,974	5,15,399	...	13,13,265	6,28,307	68,16,378	454,426
Police	...	16,203	...	2,41,007	1,02,596	1,86,205	1,59,450	6,76,114	...	5,06,300	4,91,054	23,78,929	158,595
Marine	...	...	...	5,26,445	812	15,20,363	...	...	...	...	81,034	21,28,654	141,910
Education	...	37,711	...	74,105	72,921	7,27,668	1,37,401	81,975	...	2,30,757	3,19,914	16,82,452	112,163
Medical	...	15,333	...	56,877	7,567	2,52,876	40,765	49,570	...	1,30,428	2,14,165	7,67,581	51,172
Scientific and other Minor Departments.	...	33,995	...	3,374	9,303	2,74,891	90,844	41,947	...	5,26,514	26,418	10,07,286	67,152
TOTAL	...	3,85,642	...	18,17,692	3,48,572	51,46,779	12,49,434	13,65,005	...	27,07,264	17,60,892	1,47,81,280	985,418

Miscellaneous :													
Receipts in aid of Superannuation, etc.	...	16,043	...	33,137	6,895	67,053	22,715	66,436	...	44,871	1,97,611	4,54,761	30,317
Stationery and Printing	...	25,724	...	49,346	2,122	1,45,866	1,58,563	91,957	...	93,092	85,689	6,52,359	43,491
Miscellaneous	...	1,05,918	...	2,86,481	10,695	7,91,020	3,13,582	2,42,763	...	2,78,483	94,710	21,23,652	141,577
TOTAL	...	1,47,685	...	3,68,964	19,712	10,03,939	4,94,860	4,01,156	...	4,16,446	3,78,010	32,30,772	215,385
Railways :													
State Railways (Gross Receipts)	...	...	...	...	75,720	...	...	...	...	...	...	75,720	5,048
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	75,720	...	...	...	...	...	...	75,720	5,048
Irrigation :													
Major Works :													
Direct Receipts	...	...	...	...	...	20,46,167	84,21,284	...	...	...	...	1,04,67,451	697,830
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	1,696	...	1,34,085	...	8,43,987	2,55,096	58,941	...	1,68,093	33,532	14,95,430	99,696
TOTAL	...	1,696	...	1,34,085	...	28,90,154	86,76,380	58,941	...	1,68,093	33,532	1,19,62,881	797,526
Other Public Works :													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	95,011	...	2,87,120	1,09,623	6,38,336	3,21,082	3,78,085	...	1,71,678	6,52,973	26,53,908	176,927
TOTAL	...	95,011	...	2,87,120	1,09,623	6,38,336	3,21,082	3,78,085	...	1,71,678	6,52,973	26,53,908	176,927
Receipts by Military Department :													
Army :													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	1,14,84,160	...	3,81,62,409	75,19,924	5,18,29,470	3,77,57,955	2,61,96,178	...	3,63,69,393	5,10,28,603	26,03,48,092	17,356,539

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	32,951	...	1,15,268	15,236	1,23,273	63,549	62,764	...	93,965	1,99,016	7,06,022	47,068
Assignments and Compensations	...	3,957	...	...	...	1,50,697	2,43,959	...	...	...	94,59,143	98,57,756	657,184
Charges in respect of Collection, *viz.*—													
Land Revenue	...	13,91,587	...	57,25,291	5,76,258	42,93,323	25,90,040	30,85,985	...	58,10,554	69,12,169	3,03,88,207	2,025,880
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	11,868	...	...	...	...	...	...	...	11,868	791
Stamps	...	54,590	...	95,120	20,574	3,46,028	1,17,403	1,28,274	...	1,76,323	1,75,694	11,14,006	74,267
Excise	...	13,513	...	3,41,423	18,869	3,58,167	23,186	15,962	...	2,49,961	1,17,604	11,38,685	75,912
Provincial Rates	...	...	...	...	...	83,814	442	...	...	...	...	84,256	5,617
Customs	...	...	...	3,94,798	...	...	...	...	...	...	...	3,94,798	26,320
Assessed Taxes	...	...	...	17,477	536	38,937	78	6,732	...	7,213	39,177	1,10,150	7,343
Forest	...	5,33,099	...	17,23,462	2,51,828	1,72,147	3,47,896	5,06,177	...	4,96,524	9,51,902	49,83,035	332,203
Registration	...	25,718	...	29,153	19,792	9,70,708	57,419	47,011	...	9,22,987	1,42,341	22,15,129	147,675
TOTAL	...	20,58,415	...	84,53,860	9,03,093	65,37,094	34,43,972	38,52,905	...	77,57,527	1,79,97,046	5,10,03,912	3,400,260
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	60,089	...	25,000	2,386	1,96,486	3,35,729	2,24,367	...	1,82,638	6,18,516	16,45,211	109,681
Interest on other Obligations	...	...	...	...	...	...	...	7	...	...	...	7	...
TOTAL	...	60,089	...	25,000	2,386	1,96,486	3,35,729	2,24,374	...	1,82,638	6,18,516	16,45,218	109,681
Post Office	...	75,971	...	1,85,267	...	...	...	1,45,072	...	...	1,02,755	5,09,065	33,937
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	6,61,410	...	11,73,463	3,12,320	19,27,272	14,55,346	10,05,648	...	10,74,056	14,64,805	90,74,320	604,955
Law and Justice	...	16,69,645	...	42,26,938	9,33,576	1,24,37,668	69,85,610	43,79,593	...	62,03,732	56,93,876	4,25,30,638	2,835,376
Police	...	15,78,316	...	1,00,82,793	15,58,473	67,45,832	52,84,795	37,57,990	...	51,37,008	63,25,212	4,04,70,420	2,698,028
Marine (including River Navigation)	...	...	...	10,18,079	1,22,875	18,46,508	...	...	...	14,343	44,741	30,46,546	203 103
Education	...	5,83,424	...	11,04,815	3,22,589	36,32,002	11,68,087	12,38,706	...	21,87,554	22,93,068	1,25,30,245	835,350
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	4,24,479	...	10,28,966	3,25,446	23,07,843	8,87,126	10,93,957	...	15,50,304	20,74,189	96,92,310	646,154
Political	...	46,075	...	...	83,827	20,850	3,669	...	...	79,966	3,74,547	6,08,934	40,595
Scientific and other Minor Departments	...	1,52,614	...	1,75,080	52,720	7,00,388	3,56,464	2,38,218	...	7,67,518	2,94,145	27,37,147	182,477
TOTAL	...	51,15,963	...	1,88,10,134	37,11,826	2,96,18,363	1,61,41,098	1,17,14,112	...	1,70,14,481	1,85,64,583	12,06,90,560	8,046,038

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	4,28,564	...	5,18,155	1,40,812	27,07,289	24,76,533	13,97,622	...	19,52,651	23,45,285	1,19,66,911	797,794
Stationery and Printing	...	3,18,274	...	6,46,636	1,25,037	11,03,863	7,70,340	4,84,410	...	11,46,062	11,15,738	57,10,360	380,691
Miscellaneous	...	2,95 478	...	4.45,305	1,12,624	3,42,812	88,147	1,00,851	...	3,41,359	2,50,088	19,76,664	131,777
TOTAL	...	10,42,316	...	16,10,096	3,78,473	41,53,964	33,35,020	19.82,883	...	34,40,072	37,11,111	1,96,53,935	1,310,262
Famine Relief and Insurance:													
Famine Relief	...	...	...	228	117	...	...	—2,970	...	...	27,947	25,322	1,688
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	228	117	...	...	—2,970	...	...	27,947	25,322	1,688
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	81,672	...	...	...	...	...	...	81,672	5,445
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	3,965	...	...	...	...	...	3,965	264
Miscellaneous Railway Expenditure	...	...	...	77,502	...	..	...	...	...	...	...	77,502	5,167
TOTAL	...	...	...	77,502	81,672	3,965	...	...	...	...	...	1,63,139	10,876
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	9,88,005	30,67,703	...	...	...	...	40,55,708	270,381
Interest on Debt	...	...	...	...	..	24,51,988	33,27,245	...	...	...	...	57,79,233	385,282
Minor Works and Navigation	...	2,72,854	...	14,80,560	...	16,92,567	5,52,668	68,280	...	48,01,183	11,386	88,79,498	591,967
TOTAL	...	2,72,854	...	14,80,560	...	51,32,560	69,47,616	68,280	...	48,01,183	11,386	1,87,14,439	1,247,630
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	33,71,198	...	95,20,554	22,92,691	60,56,563	62,16,104	42,02,183	...	41,95,458	46,03,170	4,04,57,921	2,697,195
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	437	...	...	...	...	...	...	437	29
TOTAL	...	33,71,198	...	95.20,554	22,93,128	60.56,563	62,16,104	42,02,183	...	41,95,458	46,03,170	4,04,58,358	2,697,224
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...		...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,19,96,806	...	4,01,63,201	73,70,695	5,16,98,995	3,64,19,539	2,21,86,839	...	3.73,91,359	4,56,36,514	25,28,63,948	16,857,596
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	...	...	...	...	...	...	47,94,387	...	...	43,96,000	91,90,387	612,692
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*7,01,000*	...	*15,91,796*	*2,69,316*	*12,52,818*	*8,69,099*	...	...	*14,02,344*	...	*60,86,373*	*405,758*
TOTAL PROVINCIAL EXPENDITURE	...	1,12,95,806	...	3,85,71,405	71,01,379	5,04,46,177	3,55,50,440	2,69,81,226	...	3,59,89,015	5,00,32,514	25,59,67,962	17,064,530

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
Principal Heads of Revenue:	R	R	R	R	R	R	R	R	R	R	R	R	£
Land Revenue	38,578	...	1,84,265	10,313	...	...	40,743	...	—33,000	25,25,811	2,04,740	29,71,450	198,097
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	6,382	...	...	...	...	...	...	...	...	...	...	6,382	425
Provincial Rates	1,25,106	10,17,978	7,37,146	17,72,003	6,92,564	54,05,580	92,45,156	40,82,792	3,23,328	86,19,314	28,84,497	3,49,05,464	2,327,031
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	8,652	...	...	...	...	...	...	...	...	8,652	577
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,70,066	10,17,978	9,30,063	17,82,316	6,92,564	54,05,580	92,85,899	40,82,792	2,90,328	1,11,45,125	30,89,237	3,78,91,948	2,526,130
Interest	646	21	3,491	...	...	43,724	19,459	1,678	...	63,889	24,431	1,57,339	10,490
Post Office	...	...	...	29	...	12,374	...	10,220	15,832	...	...	38,455	2,563
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	28	...	1,823		...	...	...	...	...	33,493	...	35,344	2,356
Police	6,876	1,95,562	27,287	2,09,60[illegible]	70,925	10,45,948	4,15,094	67,428	1,038	...	2,78,355	23,18,121	154,542
Marine	...	...		142	..	...	...	...	...	...	...	142	9
Education	4,179	13,846	35,973	1,438	1,963	75,786	4,01,485	1,18,610	4,440	2,95,649	2,18,171	11,71,540	78,103
Medical	9,552	7,454	33	1,802	...	56,138	2,46,198	36,007	3,320	76,232	16,281	4,53,017	30,201
Scientific and other Minor Departments	378	12,468	6,919	2	70,068	25,899	37,618	1,05,509	2,880	...	23,181	2,84,922	18,995
TOTAL	21,013	2,29,330	72,035	2,12,992	1,42,056	12,03,771	11,00,395	3,27,554	11,678	4,05,374	5,35,988	42,63,086	284,206

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	...	218	...	218	15
Stationery and Printing	...	...	...	...	...	1,674	...	3,524	...	...	...	5,198	346
Miscellaneous	18,722	31,763	1,37,501	5,51,563	25,595	2,17,746	23,719	1,85,143	17,326	6,55,304	15,162	18,79,544	125,303
TOTAL	18,722	31,763	1,37,501	5,51,563	25,595	2,19,420	23,719	1,88,667	17,326	6,55,522	15,162	18,84,960	125,664
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	5,47,235	...	5 47,235	36,482
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	5,47,235	...	5,47,235	36,482
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	19,947	...	33,147	12,227	...	...	65,321	4,355
TOTAL	...	...	...	...	...	19,947	...	33,147	12,227	...	...	65,321	4,355
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	23,043	57,959	13,449	2,24,895	1,07,077	6,58,820	6,20,017	4,04,124	7,297	13,96,303	5,48,168	40,61,152	270,743
TOTAL	23,043	57,959	13,449	2,24,895	1,07,077	6,58,820	6,20,017	4,04,124	7,297	13,96,303	5,48,168	40,61,152	270,743
Receipts by Military Department:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,33,490	13,37,051	11,56,539	27,71,795	9,68,192	75,63,636	1,10,49,489	50,48,182	3,54,688	1,42,13,448	42,12,986	4,89,09,496	3,260,633

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	190	1,496	860	5,050	4,434	9,669	4,033	3,082	64	7,169	17,215	53,262	3,550
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—													
Land Revenue	85,642	6,26,517	...	30,767	...	16,572	33,78,011	13,21,938	1,22,947	51,14,418	4,94,443	1,11,91,255	746,084
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	...	59,983	3,183	3,45,761	...	...	...	...	56,430	4,65,357	31,024
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	6,124	...	...	...	...	...	...	...	...	6,124	409
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	85,832	6,28,013	6,984	95,800	7,617	3,72,002	33,82,044	13,25,020	1,23,011	51,21,587	5,68,088	1,17,15,998	781,067
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	901	...	11,351	...	3,163	...	815	10,847	27,077	1,805
TOTAL	...	...	...	901	...	11,351	...	3,163	...	815	10,847	27,077	1,805
Post Office	7,972	...	19,592	1,26,110	44,018	3,60,357	1,89,167	11,623	17,368	...	...	7,76,207	51,748
Telegraph	...	...	...	...	...	...	..	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	3,582	47,289	40,279	18,000	2,851	3,15,663	1,33,580	1,37,510	27,654	3,29,782	1,49,789	12,05,979	80,399
Law and Justice	195	...	...	...	81	...	...	...	...	...	...	276	18
Police	18,058	90,144	3,05,682	35,785	790	5,42,598	32,89,711	25,605	676	...	2,05,402	45,14,451	300,964
Marine (including River Navigation)	...	...	...	38,241	...	8,008	...	...	...	...	...	46,249	3,083
Education	26,098	4,14,879	1,93,256	2,53,841	3,79,677	18,27,201	19,80,982	7,11,776	57,555	13,96,507	18,32,246	90,74,018	604,934
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	22,902	1,31,646	14,445	1,10,841	1,28,748	4,35,183	7,39,629	3,73,080	35,853	22,41,404	2,72,777	45,06,508	300,434
Political	494	...	...	183	...	...	...	...	...	...	...	677	45
Scientific and other Minor Departments	3,315	49,841	20,705	42,177	50,795	57,808	1,25,728	1,55,325	11,253	...	84,258	6,01,205	40,080
TOTAL	74,644	7,33,799	5,74,367	4,99,068	5,62,942	31,86,461	62,69,630	14,03,296	1,32,991	39,67,693	25,44,472	1,99,49,363	1,329,957
Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	621	2,521	19,829	1,518	600	40,601	22,949	2,909	778	46,206	14,500	1,53,035	10,202
Stationery and Printing	82	7,231	2,948	...	1,024	51,190	7,590	23,251	1,295	84,509	22,573	2,01,693	13,446
Miscellaneous	2,979	9,610	49,518	1,50,478	22,372	77,611	11,504	1,78,379	13,292	3,15,104	44,724	8,84,661	58,978
TOTAL	3,682	19,365	72,295	1,60,996	23,996	1,69,402	42,133	2,04,539	15,365	4,45,819	81,797	12,39,389	82,626

Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	3,007	...	...	...	...	2,700	5,707	381
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	..	..	3,007	...	...	...	...	2,700	5,707	381
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	...	...	...	...	...	2,91,361	...	2,91,361	19,424
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	61,516	...	61,516	4,101
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	68,519	...	68,519	4,568
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	..	...	...	...	...	8,103	...	8,103	540
TOTAL	...	...		...	...	...	...	...	...	4,29,499	...	4,29,499	28,633
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	10,901	...	1,264	...	25,707	5,965	6,247	...	50,084	3,339
TOTAL	...	...	...	10,901	...	1,264	...	25,707	5,965	6,247	...	50,084	3,339
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	76,341	1,45,374	3,91,597	14,47,406	6,25,033	47,82,871	32,97,417	10,29,282	65,907	53,90,868	24,12,900	1,96,64,996	1,310,999
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	...	93,317	...	93,317	6,221
TOTAL	76,341	1,45,374	3,91,597	14,47,406	6,25,033	47,82,871	32,97,417	10,29,282	65,907	54,84,185	24,12,900	1,97,58,313	1,317,220
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Re-organisation	...	...	...	...	...	...	...	...	...	...		...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,48,471	15,26,551	10,64,835	23,41,182	12,63,606	88,86,715	1,31,80,391	40,02,630	3,60,607	1,54,55,845	56,20,804	5,39,51,637	3,596,776
Add—Portion of Local Revenue not spent in the year	...	...	91,704	21,617	1,23,131	60,214	76,613	2,60,504	...	...	...	6,33,783	42,252
Deduct—Portion of Local Expenditure defrayed from Local Balances	*14,981*	*1,146*	...	...	...	...	...	...	*5,919*	*8,62,019*	*4,11,729*	*12,95,794*	*86,386*
TOTAL LOCAL EXPENDITURE	2,33,490	15,25,405	11,56,539	23,62,799	13,86,737	89,46,929	1,32,57,004	42,63,134	3,54,688	1,45,93,826	52,09,075	5,32,89,626	3,552,642

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	84,176,868	636,103	84,812,971
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	
					3,456,066
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards Outlay on State Railways—(Net)	76A	230	963,636	...	963,636
Outlay of Railway Companies—Repayments	81	248	940,297	13,218	953,515
NET			...	...	0
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	248	8,649	1,501,250	1,509,899
NET			...	...	1,448,684
Permanent Debt incurred :					
India 3 p. c. Stock	83	256	...	2,500,000	
Rupee Loan 3½ p. c.			2,000,000	...	
TOTAL			2,000,000	2,500,000	4,500,000
NET			...	...	3,413,480
Temporary Debt incurred	83A	258	...	500,000	500,000
NET			...	...	0
Unfunded Debt					
Deposits of Service Funds	86	259	99,221	...	
Savings Bank Deposits	87	260	4,025,775	...	
TOTAL			4,124,996	...	4,124,996
NET			...	...	879,611
Deposits and Advances :					
Balances of Provincial allotments	74	223	608,724	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	297	667,097	...	
Excluded Local Funds	88	260	813,161	...	
Railway Funds	89	261	66,981	...	
Deposits of Sinking Funds	90	261	10,280	...	
Gold Reserve Fund	...	...	1,790,380	(a)2,000,112	
Departmental and Judicial Deposits	92	266	18,846,014	...	
Advances	*Vide* App. A.	297	8,815,675	15,954	
Suspense Accounts	*Vide* App. A.	297	137,258	...	
Exchange on Remittance Account	*Vide* App. A.	297	10,294	...	
Miscellaneous	*Vide* App. A.	297	14,855	...	
TOTAL			31,780,719	2,016,066	33,706,785
NET			...	...	1,087,936
Carried forward			123,995,165	7,166,637	131,161,802

(a) Includes £700,396 remitted from India by means of Council Bills.

in *India* and in *England*, for the Year ended 31st March 1905.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	61,730,348	19,463,757	81,194,105
Add—Provincial Surpluses transferred to "Deposits"	3	11	608,724	...	608,724
Deduct—Do. Deficits charged to "Deposits"	3	11	*445,924*	...	*445,924*
TOTAL			61,893,148	19,463,757	81,356,905
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	226	353,913	7,259	361,172
Outlay on State Railways	75	226	4,401,930	1,495,093	5,897,023
Outlay of Railway Companies—(a) Payments for Capital Outlay	81	248	1,221,361	1,069,845	2,291,206
NET			...	...	1,337,691
Raised and Deposited by Railway Companies—Payments for discharge of Debentures	81	248	...	61,215	61,215
NET			...	...	0
Permanent Debt discharged:	83	256			
Sterling Debt.					
India 3½ p. c. Stock (besides £156,453 cancelled) (b)			...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. "			...	...	
India 5 p. c. "			...	100	
Great Indian Peninsula Railway Debentures			...	1,002,100	
Rupee Debt.					
4½ p. c. Loans			33	...	
4 p. c. Loans			83,274	...	
3½ p. c. Loans			1,013	...	
TOTAL			84,320	1,002,200	1,086,520
NET			...	...	0
Temporary Debt discharged	83A	258	333,333	2,000,000	2,333,333
NET			...	...	1,833,333
Unfunded Debt:					
Special Loans	84	258	672	...	
Deposits of Service Funds	86	259	81,920	...	
Savings Bank Deposits	87	260	3,162,793	...	
TOTAL			3,245,385	...	3,245,385
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	223	445,924	...	
Excluded Local Funds	88	260	799,512	...	
Railway Funds	89	261	61,068	...	
Gold Reserve Fund	...	...	1,805,538	2,000,112	
Departmental and Judicial Deposits	92	266	18,583,072	...	
Advances	*Vide* App. A.	299	8,808,307	118,775	
Suspense Accounts		299	71,406	...	
Miscellaneous		299	15,027	108	
TOTAL			30,589,854	2,118,995	32,708,849
NET			...	...	0
Carried forward			102,123,244	27,218,364	129,341,608

(a) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(b) £78,996, £5,892 and £48,235 aggregating £133,123 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £139,351 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £23,330 is on account of Discount Sinking Fund, and the cost of purchase £24,329 is charged in the Accounts, *viz.*, £21,497 under "Interest on Debt," and £2,832 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India,

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			123,995,165	7,166,637	131,161,802
Loans and Advances by Imperial Government	93	278	323,481	...	323,481
Net			...	...	112,637
Loans and Advances by Provincial Governments	93A	288	520,020	...	520,020
Net			...	...	108,716
Capital Account of Local Boards	94	289	1,468	...	1,468
Net			...	...	1,468
Remittances					
Inland Money Orders	Vide App. A.	297	22,615,846	...	
Other Departmental Accounts	Vide App. A.	297	508,182	...	
Net Receipts by Civil Treasuries from—					
Post Office	Vide App. A.	297	920,401	...	
Public Works	Vide App. A.	297	3,653,677	...	
Guaranteed Railways	Vide App. A.	297	1,414,100	...	
Net Receipts from Civil Treasuries by—					
Telegraph	Vide App. A.	297	76,980	...	
Marine	Vide App. A.	297	272,374	...	
Military	Vide App. A.	297	13,301,965	...	
Remittance Account between England and India	95	291	8,141,834	6,887,929	
Total			50,905,359	6,887,929	57,793,288
Net			...	...	0
Secretary of State's Bills drawn	96	292	...	(a) 23,725,162	23,725,162
Total Receipts			175,745,493	37,779,728	213,525,221
Opening Balance	97	293	11,869,552	7,294,782	19,164,334
GRAND TOTAL			187,615,045	45,074,510	232,689,555

(a) In addition to £700,396 for remittance of the Gold Reserve Fund.

in *India* and in *England*, for the Year ended 31st March 1905—*continued*.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			102,123,244	27,218,364	129,341,608
Loans and Advances by Imperial Government	93	278	210,844	...	210,844
NET			...	...	0
Loans and Advances by Provincial Governments	93A	288	411,304	...	411,304
NET			...	...	0
Remittances					
Inland Money Orders	Vide App. A	299	22,592,446	...	
Other Local Remittances		...	63,277	...	
Other Departmental Accounts		299	511,800	...	
Net Payments into Civil Treasuries by—					
Post Office		299	920,317	...	
Public Works		299	3,577,647	...	
Guaranteed Railways		299	1,414,100	...	
Net Issues from Civil Treasuries to—					
Telegraph		299	74,142	...	
Marine		299	271,980	...	
Military		299	13,301,965	...	
Remittance Account between England and India	95	291	7,942,576	7,593,565	
TOTAL			50,670,250	7,593,565	58,263,815
NET			...	...	470,527
Secretary of State's Bills paid	96	292	(a) 23,449,633	...	23,449,633
Total Disbursements			176,865,275	34,811,929	211,677,204
Closing Balance	97	293	10,749,770	10,262,581	21,012,351
GRAND TOTAL			187,615,045	45,074,510	232,689,555

(a) In addition to £700,396 for payment from the Gold Reserve Fund.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section A.—Revenue.

Revenue £50,452,635. Expenditure £8,569,136.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Revenue . . .	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	41,416,768	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	2,293,272	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	224,490
Assignments and Compensations.	16	Expenditure	39	...	...	1,178,019
Land Revenue .	17A	Receipts	40	...	18,953,997	...
" . .	17B	Expenditure	43	...	...	3,203,694
Opium . . .	18A	Receipts	44	...	6,021,499	...
" . . .	18B	Store Account	44	...	...	...
" . . .	18C	Expenditure	45	...	...	1,967,085
Salt . . .	19A	Receipts	45	...	5,354,768	...
" . . .	19B	Store Account.	45	...	...	...
" . . .	19C	Expenditure	46	...	...	345,102
Stamps . . .	20	Receipts and Expenditure. . . .	47	...	3,738,362	121,091
Excise . .	21	Receipts and Expenditure. . . .	48	...	5,353,424	242,314
Provincial Rates .	22	Receipts and Expenditure. . . .	49	...	2,824,481	36,641
Customs . . .	23A	Receipts	50	...	4,361,771	...
" . . .	23B	Expenditure	52	...	...	179,246
Assessed Taxes. .	24	Receipts and Expenditure . . .	53	...	1,269,802	21,417
Forest . . .	25	Receipts	54	...	1,601,997	...
" . . .	"	Expenditure	55	...	...	869,138
Registration . .	26	Receipts and Expenditure . .	56	...	338,690	180,899
Tributes . .	27	Receipts	58	...	633,844	...
				Total .	50,452,635	8,569,130

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1905.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area (a)	Population. (a)	Net Revenue Per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma	3,70,75,481	16,38,131	33,14,220	72,81,670	17,72,003	1,46,57,838	14,03,015	89,59,756	1,85,161	7,62,87,275	4,29,825	7,58,57,450	168,775	9,252,875	4,49,459	8,198
India, General	15,31,372	...	3,55,136	12,46,491	1,25,106	...	16,26,667	8,61,060	16,798	57,62,630	33,52,617	24,10,013	...	665,765	...	2,495
Central Provinces	87,29,557	...	15,45,619	31,75,849	12,58,817	...	3,21,954	13,52,819	96,852	1,64,81,467	7,45,016	1,57,36,451	86,469	9,878,187	1,81,990	1,593
Berar	83,06,277	...	8,90,042	24,46,388	7,37,146	...	2,66,473	6,60,640	1,03,249	1,34,10,215	34,99,126	99,11,089	17,763	2,754,016	5,57,963	3,599
Assam	63,37,256	...	9,98,662	30,54,075	6,92,564	...	2,54,726	8,15,677	71,845	1,22,24,805	70,880	1,21,53,925	52,959	5,841,878	2,29,497	2,080
Bengal	4,11,45,565	...	2,08,60,708	1,67,90,284	1,06,09,544	...	50,94,321	11,67,472	16,89,610	9,73,57,504	5,39,380	9,68,18,124	157,796	74,744,866	6,13,565	1,295
United Provinces of Agra and Oudh	6,31,54,365	...	84,46,788	1,02,25,122	1,05,61,493	...	20,90,294	23,97,318	4,54,425	9,73,29,805	37,28,868	9,36,00,937	103,678	47,675,772	9,02,804	1,963
Punjab	2,41,82,016	...	40,36,355	31,62,955	47,35,376	...	12,63,607	18,74,443	2,31,704	3,94,86,456	16,88,425	3,77,98,031	97,209	20,306,252	3,88,833	1,861
North-West Frontier Province	19,29,198	...	3,73,662	1,96,028	3,71,359	...	1,09,970	90,991	26,182	30,97,390	1,79,828	29,17,562	13,214	2,009,887	2,20,793	1,452
Madras	5,03,41,170	...	88,43,981	1,87,55,824	86,19,314	...	27,13,006	28,29,216	16,08,117	9,37,10,628	65,32,844	8,71,77,784	141,693	38,209,436	6,15,258	2,282
Bombay	4,15,77,697	...	64,10,263	1,39,66,682	28,84,497	...	39,02,999	30,20,558	5,96,402	7,23,59,098	1,36,32,270	5,87,26,828	122,903	18,515,587	4,77,831	3,172
	28,43,09,954	16,38,131	5,60,75,436	8,03,01,368	4,23,67,219	1,46,57,838	1,90,47,032	2,40,29,950	50,80,345	52,75,07,273	3,43,99,079	49,31,08,194	662,459	230,154,521	5,12,342	2,143
Salt	...	7,86,83,389	...	...	...	...	...	...	...	7,86,83,389	2,75,715	7,84,07,674	...	...	...	...
Customs	...	...	...	...	...	5,07,68,724	...	...	...	5,07,68,724	10,33,065	4,97,35,659	...	...	...	...
TOTAL . R	28,43,09,954	8,03,21,520	5,60,75,436	8,03,01,368	4,23,67,219	6,54,26,562	1,90,47,032	2,40,29,950	50,80,345	65,69,59,386	3,57,07,859	62,12,51,527	962,459	230,154,521	6,45,484	2,699
Total converted into £ at R15=£1 £	18,953,997	5,354,768	3,738,362	5,353,424	2,824,481	4,361,771	1,269,802	1,601,997	338,690	43,797,292	2,380,524	41,416,768	...	...	...	...
Revenue per 1,000 Square Miles R	2,95,400	83,454	58,263	83,434	44,020	67,978	19,790	24,967	5,278	6,82,584	...	6,45,484	...	...	...	...
Ditto converted into £ at R15 = £1 £	19,693	5,564	3,884	5,562	2,935	4,532	1,319	1,665	352	45,506	...	43,032	...	...	...	...
Revenue per 1,000 of Population R	1,235·3	349·0	243·6	348·9	184·1	284·3	82·7	104·4	22·1	2,854·4	...	2,699·3	...	...	...	...
Ditto converted into £ at R15=£1 £	82·4	23·2	16·2	23·3	12·3	18·9	5·5	7·0	1·5	190·3	...	179·9	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No 14.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Refunds, Account No. 15, page 37	28,993	64,524	25,038	(b)4,29,402	34,906	2,82,331	1,57,973	1,09,229	17,518	2,63,794	5,95,851	20,09,559
Assignments and Compensation Account No. 16, page 38	33,18,765	51,133	25,12,533	423	35,974	2,57,049	3,22,556	2,50,526	21,944	11,54,632	97,44,745	1,76,70,280
Allowances to District and Village Officers, (c) Account No. 17 B, page 43	4,859	6,29,359	9,61,555	...	...	...	32,48,339	13,28,670	1,40,366	51,14,418	32,91,674	1,47,19,240
TOTAL	33,52,617	7,45,016	34,99,126	4,29,825	70,880	5,39,380	37,28,868	16,88,425	1,79,828	65,32,844	1,36,32,270	3,43,99,079
Total India converted into £ at R15=£1 . £												2,293,272

(b) Includes R2,12,816 and R19,659 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes R4,859, R6,26,517, R32,48,339, R13,21,938, R1,19584, R14,70,531 and R19,80,259 in India General, Central Provinces, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay, respectively, shown against "District Charges" under "Land Records and Agriculture."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue	14,129	21,375	15,473	1,15,274	16,321	40,771	24,991	40,785	9,565	90,244	2,50,798	6,39,726	4,43,149	1,96,059	518
Stamps	5,713	20,832	5,990	46,381	5,660	1,69,467	93,541	56,154	6,406	1,09,959	98,803	6,18,906	2,62,964	3,55,942	...
Excise	1,053	16,054	820	15,913	5,711	20,044	16,814	1,337	189	14,445	2,09,604	3,01,984	2,20,494	81,490	...
Provincial Rates	152	1,981	425	5,005	4,434	18,031	4,033	3,211	580	7,169	16,821	61,842	557	8,976	52,309
Assessed Taxes	3,095	2,250	2,204	6,643	536	29,376	11,734	6,962	694	23,742	13,327	1,00,563	69,057	31,071	435
Forest	4,786	1,962	116	7,304	2,133	1,027	6,656	742	...	15,143	2,658	42,527	29,420	13,107	...
Registration	65	70	10	407	111	3,615	204	38	84	3,092	3,840	11,536	2,545	8,991	...
TOTAL (a) . R	28,993	64,524	25,038	1,96,927	34,906	2,82,331	1,57,973	1,09,229	17,518	2,63,794	5,95,851	17,77,084	10,28,186	6,95,636	53,262
Opium	...	...	...	...	...	586	...	...	...	...	...	586	586	...	...
Salt	28,344	...	...	19,659	...	1,62,338	...	...	...	22,443	62,590	2,95,374	2,85,545	9,829	...
Customs	...	1,180	...	2,12,816	...	3,99,668	...	100	...	67,791	5,64,326	12,45,881	12,45,324	557	...
Tributes	...	...	...	48,434	...	...	...	...	...	...	...	48,434	48,434	...	...
TOTAL REFUNDS AND DRAWBACKS . R	57,337	65,704	25,038	4,77,836	34,906	8,44,923	1,57,973	1,09,329	17,518	3,54,028	12,22,767	33,67,359	26,08,075	7,06,022	53,262
Total India converted into £ at R15 = £1 . £												224,490	173,872	47,068	3,550

(a) For comparison with figures given in Account No. 14A., page 36 as regards Burma, *see* note (*b*) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	No. of Item.
	R	R	R	R	R	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	2,123	423	600	1
Pensions in lieu of Resumed Lands	228	4,344	1,428	...	...	2
Malikana, or Allowances to Excluded Proprietors	81	3,957	...	...	2,291	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	...	5
Other Land Revenue Compensations	9,927	21,948	...	...	13,434	6
	35,660	30,249	3,551	423	16,325	7
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	...	8
" Native States	...	...	...	...	...	9
	...	...	...	...	...	10
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	11
" Jaipur	6,88,309	...	...	...	...	12
" Gwalior	3,12,500	...	...	...	...	13
" Bharatpur	1,50,500	...	...	...	...	14
" Alwar	1,25,000	...	...	...	...	15
" Bhawalpur	80,000	...	...	...	...	16
" Dholepur	60,000	...	...	...	...	17
" Holkar	61,875	...	...	...	...	18
" Kishengarh	25,000	...	...	...	...	19
" Mewar	2,02,075	...	...	...	...	20
" Tonk	20,000	...	...	...	...	21
" Jaipur and Jodhpur (under the Sambhar Lake Treaty)	2,39,876	...	...	...	...	22
" Cambay	...	...	...	...	...	23
" Pudukkottai	...	...	...	...	...	24
" Other Native States	1,40,149	...	...	...	...	25
" The French Government	...	...	...	...	...	26
Other Salt Compensations	...	...	...	...	...	27
	30,66,679	...	...	...	...	28
EXCISE COMPENSATIONS—						
To the French Government	...	...	...	...	...	29
" Native States, Zemindars, etc.	...	1,384	...	...	...	30
	...	1,384	...	...	...	31
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	...	..	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	34
" Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	35
" Khan of Khelat (for Quit-rent)	1,51,500	...	..	...	...	36
" Nizam of Hyderabad (for Quit-rent)	...	...	25,00,000	...	...	37
" Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	38
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	15,714	39
Sayer Compensations	...	..	...	...	1,333	40
Other Compensations	14,926	19,500	8,982	...	2,602	41
	2,16,426	19,500	25,08,982	...	19,649	42
TOTAL ASSIGNMENTS AND COMPENSATIONS R	33,18,765	51,133	25,12,533	423	35,974	43

Total India

PENSATIONS for the Year ended 31st March 1905.

No. of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	...	1,806	...	...	7,210	79,29,529	79,41,691	12,162	79,29,529
2	5,052	42,443	79,095	21,270	1,99,782	11,63,287	15,16,929	3,53,642	11,63,287
3	1,50,697	2,43,959	...	...	2,82,246	...	6,83,231	2,84,618	3,98,613
4	...	...	...	...	...	...	25,424	25,424	...
5	50,000	...	...	...	...	...	50,000	50,000	...
6	...	...	6,227	...	5,400	...	56,936	56,936	...
7	2,05,749	2,88,208	85,322	21,270	4,94,038	90,92,810	1,02,74,211	7,82,782	94,91,4 9
8	5,000	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	...	45,639	45,639	...	45,639
10	5,000	...	...	...	...	45,639	50,639	5,000	45,6 9
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,02,075	2,02,075	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	2,39,876	2,39,876	...
23	...	...	...	...	...	40,000	40,000	...	40,000
24	...	...	...	...	38,000	...	38,000	38,000	...
25	...	...	...	...	...	10,197	1,50,346	1,40,149	10,197
26	20,000	...	...	...	4,40,000	...	4,60,000	4,60,000	...
27	...	...	...	...	9,275	...	9,275	9,275	...
28	20,000	...	...	...	4,87,275	50,197	36,24,151	35,73,954	50,197
29	...	...	...	...	3,550	...	3,550	3,550	...
30	...	8,460	6,650	...	5,555	3,80,803	4,02,852	3,07,651	95,201
31	...	8,460	6,650	...	9,105	3,80,803	4,06,402	3,11,201	95,201
32	...	...	22,696	600	1,45,118	6,788	1,75,202	1,68,414	6,788
33	...	...	3,408	...	...	...	3,408	3,408	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	...	1,51,500	1,51,500	...
37	...	...	...	...	...	...	25,00,000	25,00,000	...
38	...	...	...	...	...	13,000	13,000	...	13,000
39	...	...	...	...	...	...	15,714	15,714	...
40	26,300	24,100	...	...	...	...	51,733	51,733	...
41	...	1,788	1,32,450	74	18,496	1,55,502	3,54,320	1,98,818	1,55,502
42	26,300	25,888	1,32,450	74	18,496	1,68,502	31,36,267	29,67,765	1,68,502
43	2,57,049	3,22,556	2,50,526	21,944	11,54,632	97,44,745	1,76,70,280	78,12,524	98,57,756
Converted into £ at R 15 = £1 . . . . £							1,178,019	520,835	657,184

A.—Revenue Heads.

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue . .	13,85,452	86,71,391	82,33,385	2,18,63,864	58,72,632	3,96,20,329	6,39,41,646	2,48,52,598	18,56,232	5,55,74,255	3,37,59,279	26,56,31,063
Sale of proprietary right of Government in land . .	32	...	...	...	1,213	9,346	870	636	...	...	...	12,097
Sale of waste lands and Redemption of Land Revenue .	792	8	22,817	7,698	823	70,931	603	6,20,702	1,056	31,024	...	7,56,454
Assessment of alienated Lands, less Quit-rents . . .	...	...	...	...	...	87,558	...	2,13,454	2,759	...	90,82,272	93,86,043
Recovery of Survey and Settlement charges . . .	...	...	...	...	...	4,10,597	...	...	...	...	...	4,10,597
Receipts for the improvement of Government Estates . .	...	...	...	...	...	6,82,011	...	...	...	...	...	6,82,011
Capitation Tax, or House Tax levied in lieu thereof (a) . .	6,706	...	...	99,38,000	...	9,405	...	...	...	...	...	99,54,111
Fisheries and other receipts classed as Miscellaneous Land Revenue	1,38,390	58,158	50,075	52,85,135	4,62,588	2,55,388	6,75,308	7,04,200	1,20,399	26,42,372	4,84,308	1,08,76,321
TOTAL LAND REVENUE . R	15,31,372	87,29,557	83,06,277	3,70,94,697	63,37,256	4,11,45,565	6,46,18,427	2,63,91,590	19, 0,446	5,82,47,651	4,33,25,859	29,77,08,697
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 152) . . R	...	...	...	*19,216*	...	...	*14,64,062*	*22,09,574*	*51,248*	(b) *79,06,481*	(b) *17,48,162*	*1,33,98,743*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	15,31,372	87,29,557	83,06,277	3,70,75,481	63,37,256	4,11,45,565	6,31,54,365	2,41,82,016	19,29,198	5,03,41,170	4,15,77,697	28,43,09,954

Total Land Revenue in India under Principal Heads of Revenue R 28,43,09,954 converted into £ at R15 = £1	. £	18,953,997
Ditto ditto due to Irrigation R 1,33,98,743 ditto ditto	. £	893,250

(a) Includes Thathameda Tax in Burma.

(b)	Madras.	Bombay.
	R	R
Total Collection at page 152 . . .	83,20,218	18,67,135
Less—Collection charges at page 153 . .	*4,13,737*	*1,18,973*
	79,06,481	17,48,162

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
GENERAL CHARGES OF DISTRICT ADMINISTRATION:												
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	39,825	1,85,012	...	4,03,075	1,22,890	5,14,533	4,53,568	3,23,516	51,406	4,96,305	3,00,993	28,91,123
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	29,579	2,41,982	...	6,60,731	1,47,212	9,89,384	6,64,726	3,94,610	71,907	11,81,591	6,18,144	49,99,866
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc. (b)	33,687	1,64,525	2,64,023	...	15,314	25,778	6,39,299	3,72,609	54,316	7,800	67,479	16,44,830
Payments to Officers of other Provinces (b)	...	...	...	...	...	...	...	...	...	...	47,609	47,609
Office Establishment (b)	48,429	1,19,806	83,189	4,51,318	1,60,668	6,53,344	9,68,498	2,48,268	40,404	4,59,938	5,88,857	38,22,719
District Establishments, including Tehsildars' and Sub-divisional Establishments	88,395	1,24,999	77,943	4,66,861	48,871	3,70,470	6,69,600	2,94,102	33,440	10,18,921	8,51,342	40,44,944
Temporary Establishments	125	16,024	4,505	79,458	6,028	67,348	58,920	35,638	3,295	43,539	78,614	3,93,494
Remuneration to Copyists and Examiners	...	...	8,738	3,127	6,530	84,416	...	...	...	1,26,295	...	2,29,106
Travelling Allowance	14,505	38,289	13,612	1,18,971	25,797	1,51,437	1,06,666	1,03,434	17,390	3,00,369	2,49,862	11,40,332
Purchase, Repair, and Carriage of Tents	1,889	7,145	3,154	5,093	687	9,938	52,186	11,158	979	...	54,342	1,46,571
House-rent and other Allowances	...	1,620	...	9,997	...	3,003	...	6,028	8,836	18,420	...	47,904
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	...	4,395	...	4,395
Service of Processes against Defaulters	...	4,465	49	21,004	28,985	1,97,598	8,975	3,833	891	14,317	8,609	2,88,726
Law Charges	76	...	...	16	5,217	28,131	*—837*	421	1	13,220	742	46,987
Remittance of Treasure within Districts	296	3,016	1,994	28,821	1,998	11,809	11,940	6,726	1,675	24,789	15,183	1,08,247
Service Postage and Telegrams	7,702	23,200	7,724	51,696	10,840	55,990	52,774	90,885	18,674	2,86,458	1,80,551	7,86,494
Rents, Rates, and Taxes	176	1,288	...	15,840	1,159	42,190	2,937	3,280	210	24,732	6,435	98,247
Petty Construction and Repairs	2,134	*—5*	161	238	1,153	6,294	857	4,015	*—911*	51,349	32,435	97,720
Other Charges	13,572	45,791	19,567	1,51,718	32,915	2,12,479	1,34,314	88,829	12,836	2,10,175	3,71,759	12,93,955
Less—Recoveries and Contributions	...	...	...	...	...	*2,68,559*	...	...	...	...	*1,32,901*	*4,01,460*
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,80,390	9,77,157	4,84,659	24,67,964	6,16,264	31,55,583	38,24,423	19,87,352	3,15,349	42,82,613	33,40,055	2,17,31,809

(a) The remaining part is charged under "Law and Justice" etc.
(b) Includes Exchange Compensation Allowance.

No. 17B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1905—*continued.*

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	2,80,390	9,77,157	4,84,659	24,67,964	6,16,264	31,55,583	38,24,423	19,87,352	3,15,349	42,82,613	33,40,055	2,17,31,809
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	...	50,085	...	...	...	50,546	...	1,01,213	...	2,01,844
Salaries of Officers (*a*)	...	98,402	7,200	1,22,691	62,011	3,24,823	1,97,086	1,75,064	1,03,187	93,385	...	11,83,849
Office Establishment	...	28,109	3,613	9,803	3,645	42,883	70,061	66,822	30,764	87,428	...	3,43,128
Field Establishment (partly temporary)	...	11,050	14,633	1,33,224	23,555	60,671	786	1,86,142	89,298	...	...	5,19,359
Temporary Establishments	...	33,225	33	3,572	1,437	2,13,325	1,27,124	1,76,255	63,850	1,15,766	...	7,34,587
Contract Works and Special Services	...	17,308	...	...	41	1,41,577	13,167	...	...	...	...	1,72,093
Colonization Charges	...	...	...	...	...	...	...	4,472	...	...	45,003	49,475
Travelling and other Allowances	...	12,812	2,931	18,255	8,197	81,221	16,134	42,594	17,787	21,501	...	2,21,432
Service Postage and Telegrams	...	1,698	166	348	911	5,955	1,514	21,878	8,454	2,698	...	43,622
Rents, Rates, and Taxes	...	880	80	3,047	143	5,303	3,250	3,097	3,088	3,700	...	22,588
Other Charges	...	34,310	2,530	6,205	11,678	1,31,062	36,299	71,182	21,423	7,019	...	3,21,708
Share of charges transferred from Land Records and Agriculture	...	...	...	...	...	14,599	...	...	...	...	...	14,599
Less—Settlement Charges recoverable from private Estates	...	...	...	...	...	*3,89,426*	...	...	...	...	...	*3,89,426*
	...	2,37,794	31,186	3,47,230	1,11,618	6,31,993	4,65,421	7,98,052	3,37,851	4,32,710	45,003	34,38,858
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 42C. page 104:												
Controlling Staff	51,236	...	...	...	...	...	...	...	...	...	...	51,236
Correspondence and Drawing	60,541	...	...	...	...	...	...	...	...	...	...	60,541
Charges of Survey Parties	...	...	...	1,59,397	...	27,026	226	37,380	...	...	...	2,24,029
Cadastral Maps	...	...	...	2,013	...	...	6,300	...	...	...	...	8,313
Extra Departmental Mapping	...	...	...	...	...	...	...	2,098	...	...	...	2,098
	1,11,777	...	...	1,61,410	...	27,026	6,526	39,478	...	...	...	3,46,217
Local Survey Charges:												
Controlling Office	...	...	...	...	17,378	11,119	...	...	...	1,41,262	...	1,69,759
Salaries of Officers (*a*)	1,558	...	...	1,768	...	86,748	4,800	...	...	77,349	12,750	1,84,973
Office Establishment	13,267	...	...	...	...	...	...	...	...	10,040	(*a*)29,044	52,351
Field Establishment	15,117	...	...	1,03,835	922	3,12,769	14,388	...	...	2,67,835	...	7,14,866
Extra Departmental and Mapping Charges	...	...	...	...	...	2,76,474	...	...	...	...	7,951	2,84,425
Travelling and other Allowances	1,794	...	...	4,478	753	45,049	1,488	...	...	32,127	21	85,710
Service Postage and Telegrams	...	...	...	168	59	2,880	140	...	...	4,215	455	7,917
Rents, Rates, and Taxes	...	...	...	700	...	11,298	180	...	...	3,385	108	15,671

Share of Charges of Superintendent of Provincial Surveys	...	...	...	...	...	28,035	...	...	...	...	...	28,035
Bengal Drawing Office	...	...	...	...	...	92,217	...	...	...	...	...	92,217
Other Charges	3,356	...	...	6,842	2	1,025	4,721	...	...	62,866	15,333	94,145
Less—Recoveries and Contributions	...	...	...	...	...	...	*25,793*	...	...	*1,01,976*	...	*1,27,769*
" Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	...	*1,33,168*	...	...	...	...	...	*1,33,168*
" Survey Charges recoverable from private Estates	...	...	...	...	...	*56,141*	...	...	...	...	...	*56,141*
	1,46,869	...	...	2,79,201	19,114	7,05,331	6,450	39,478	...	4,97,103	65,662	17,59,208
TOTAL SURVEY AND SETTLEMENT	1,46,869	2,37,794	31,186	6,26,431	1,30,732	(b)13,37,324	4,71,871	8,37,530	3,37,851	9,29,813	1,10,665	51,98,066
LAND RECORDS AND AGRICULTURE:												
Directorate—												
Salaries of Director and Assistants, etc. (a)	7,575	34,546	..	29,760	31,236	37,761	45,855	25,561	...	31,958	69,016	3,13,268
Establishments (partly temporary)	1,258	24,595	740	1,780	8,053	14,951	29,188	8,109	...	31,536	87,975	2,08,185
Travelling and other Allowances	...	8,149	438	6,409	4,636	12,742	5,033	3,603	...	8,995	24,611	74,616
Service Postage and Telegrams	...	3,649	...	2,948	1,553	1,926	2,150	3,376	...	1,560	5,912	23,074
Rents, Rates, and Taxes	...	...	...	...	85	...	233	...	...	...	4,843	5,161
Other Charges	1,320	4,901	...	5,634	1,310	3,536	5,066	2,895	...	3,941	(d)74,179	1,02,782
Less—Recoveries and Contributions	...	...	...	...	...	...	*2,860*	...	...	...	...	*2,860*
" Share of charges transferred to "Land Settlement"	...	...	...	...	...	*14,599*	...	...	...	...	...	*14,599*
District Charges	1,18,029	6,51,391	4,638	6,92,239	1,70,961	40,085	35,38,653	15,21,026	1,43,991	18,93,828	23,72,772	1,11,47,613
TOTAL LAND RECORDS AND AGRICULTURE	1,28,182	7,27,231	5,816	7,38,770	2,17,834	96,402	36,23,318	15,64,570	1,43,991	19,71,818	26,39,308	1,18,57,240
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Management of Government Estates	...	40,901	...	...	2.372	6,71,593	2,14,168	...	...	...	...	9,29,034
Management of Grazing Lands	...	...	...	...	...	...	...	11,739	2,450	...	...	14,189
Commission on Land Revenue Collections, etc.	15,597	35,179	...	10,78,354	1,85,314	1,107	4,988	...	...	...	37	13,20,576
Commission on Capitation Tax (c)	...	...	...	8,17,227	...	...	...	...	...	...	...	8,17,227
Commission on Fishery Collections	...	...	...	27,312	...	...	...	...	...	...	5,132	32,444
Charges on account of Encumbered Estates	...	...	...	...	...	...	97,648	...	...	...	...	97,648
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	...	96,841	...	96,841
Allowances to District and Village Officers	...	2,842	9,61,555	...	...	...	...	6,732	20,782	36,43,887	13,11,415	59,47,213
TOTAL DIRECT CHARGES OF COLLECTION	15,597	78,922	9,61,555	19,22,893	1,87,686	6,72,700	3,16,804	18,471	23,232	37,40,728	13,16,584	92,55,172
TOTAL CHARGES IN INDIA . R	5,71,038	20,21,104	14,83,216	57,56,058	11,52,516	52,62,009	82,36,416	44,07,923	8,20,423	1,09,24,972	74,06,612	4,80,42,287

	Total India converted into £ at R15=£1. £	3,202.819
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	443	
Stores for India: Printing plant, etc.	432	875
	TOTAL CHARGES AGAINST "LAND REVENUE" . £	3,203,694

(a) Includes Exchange Compensation Allowance.

(b) Includes Behar Survey and Settlement Charges:—

	Survey. R	Settlement. R	TOTAL. R
Seven-sixteenth share recoverable from Zemindars	1,17,149	84.659	2,01,808
Five-sixteenth " " " Tenants	83,679	60,471	1,44,150
One-fourth " to be borne by Government	66,943	48,376	1,15,319
TOTAL	2,67,771	1,93,506	4,61,277

(c) Includes Commission on Thathameda Tax collections in Burma.

(d) Includes R60,662 on account of charges for special measurement operations in Sind.

No. 18A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R
Bengal Opium—										
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of R1,587-5-8 per Chest	...	...	...	...	7,61,93,120	...	...	...	...	7,61,93,120
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)	43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225	...	27,95,471
Miscellaneous receipts	4	...	...	...	60,608	...	...	...	...	60,612
Total Bengal Opium R	47	2,88,409	6,49,480	4,65,419	7,70,13,716	5,62,219	62,688	7,225	...	7,90,49,203
Bombay Opium—										
Duty realised on 18,821½ Chests of Malwa Opium, at the average rate of R597 per Chest	...	...	...	...	...	...	...	...	1,12,36,875	1,12,36,875
Compensation and Miscellaneous receipts	...	...	...	...	...	...	...	...	36,413	36,413
Total Bombay Opium R	...	...	...	...	...	...	...	...	1,12,73,288	1,12,73,288
Total Opium Revenue R	47	2,88,409	6,49,480	4,65,419	7,70,13,716	5,62,219	62,688	7,225	1,12,73,288	9,03,22,491
Total India converted into £ at R15=£1. £										6,021,499

No. 18B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1905.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1904	67,758	1,15,400	764	1,146
In store at Factories on above date	...	...	1,393	2,089
Produce of season 1903-1904	50,000	85,156	4,741	7,113
Transferred from Muster Opium Account	4	7	...	...
Total	1,17,762	2,00,563	6,898	10,348
Sold by Auction from 1st April 1904 to 31st March 1905	48,000	81,750	...	...
Issued to Excise Department	...	...	5,289	7,934
Issued to Medical Department	...	...	11	17
Total expended	48,000	81,750	5,300	7,951
Balance in store in Calcutta on 31st March 1905	68,262	1,16,259	984	1,476
Balance in Factories " "	1,500	2,554	614	921
Balance in store on 31st March 1905	69,762	1,18,813	1,598	2,397

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar	Benares.	TOTAL.	
	R	R	R	
Superintendence	61,687	76,642	1,38,329	
Opium Factory	5,28,034	4,60,535	9,89,469	
District Staff	5,49,845	8,05,706	13,55,551	
Payments to cultivators (current year)	26,93,769	46,09,048	73,02,817	
Do. do. (past year)	55,68,246	1,40,54,270	1,96,22,516	
	94,02,481	2,00,06,201	2,94,08,682	
Opium Miscellaneous Charges in Calcutta			23,294	
TOTAL BENGAL . . . R			2,94,31,976	
Ditto converted into £ at R15 = £1 . . . £				1,962,131
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies . . . £				2,310
TOTAL, BENGAL OPIUM . £				1,964,441

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	R	R	R	
Establishment and Contingent Charges of the Agency at Indore	11,181	...	11,181	
Establishment	...	10,459	10,459	
Contingent Charges	...	14,824	14,824	
Payments to officers of other Provinces	...	3,194	3,194	
TOTAL MALWA OPIUM R	11,181	(a) 28,477	39,658	
Ditto converted into £ at R15 = £1 £	745	1,899	2,644	2,644
TOTAL CHARGES UNDER OPIUM IN INDIA . R			2,94,71,634	
TOTAL CHARGES UNDER OPIUM IN INDIA . £			1,964,775	
TOTAL CHARGES UNDER OPIUM . £				1,967,085

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1905.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Sales of Government Salt	12,69,752	...	...	8,30,428	6,40,825	27,41,005
Excise duty on Salt manufactured locally	1,55,12,229	2,40,165	2,560	1,85,92,532	1,84,56,690	5,28,04,176
Duty on Salt imported from England	...	5,63,878	1,22,42,688	4,175	23,375	1,28,34,116
Duty on other imported Salt, sea-borne	...	8,34,088	99,47,930	13,304	12,875	1,08,08,197
Frontier duty on Salt imported by land	...	...	...	92	5,59,126	5,59,218
Treaty Price of Salt	...	...	...	...	2,252	2,252
Miscellaneous Receipts	1,53,329	...	1,68,427	97,474	1,53,326	5,72,556
TOTAL SALT REVENUE R	1,69,35,310	16,38,131	2,23,61,605	1,95,38,005	1,98,48,469	8,03,21,520
Total India converted into £ at R15 = £1 . £						5,354,768

No. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1905.

	INDIA.	PUNJAB.	N. W. F. P.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1904	17,40,185	1,68,356	2,205	32,15,200	43,84,795
Manufactured, excavated, or purchased during the year	(b) 44,88,729	29,14,144	4,53,903	34,53,604	36,54,173
	62,28,914	30,82,500	4,56,108	66,68,804	80,38,968
Removed by Purchasers during the year	(c) 44,02,856	24,88,711	4,54,136	39,42,482	36,76,359
Wastage, etc., written off	1,65,050	...	...	2,54,314	2,95,693
	45,67,906	24,88,711	4,54,136	41,96,796	39,72,052
Balance in store on 31st March 1905	16,61,008	5,93,789	1,972	24,72,008	40,66,916

(b) Includes 1,39,812 *Mds.* on account of excesses on heaps cleared.
(c) Includes 23,760 *Mds.* on account of "Free Deliveries" to Native States.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1905.

		India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.		R	R	R	R	R	R
Commissioner(a)		30,825	...	...	41,439	...	72,264
Deputy and Assistant Commissioners (a)		82,718	...	9,247	1,71,791 (a)	...	2,63,756
Personal Assistant and Secretary to Commissioner		4,200	...	...	19,273	...	23,473
Collectors, Deputy and Assistant Collectors, etc. (a)		...	...	...	...	1,25,992 (a)	1,25,992
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.		...	12,402	(a) 59,157	(a) 8,95,922	1,48,403	11,15,884
Chief Account Officer (a)		...	...	...	...	7,142	7,142
Establishment		61,748	3,559	96,261	9,63,696	5,28,433	16,53,697
Commission on Salt Collection		...	5,859	...	...	9,394	15,253
Removal of Salt purchased by traders		82,748	...	...	...	...	82,748
Fish-curing yards, etc.		...	...	...	279	5,590	5,869
Arms and Accoutrements		...	...	154	3,264	504	3,922
Purchase, repair, and carriage of tents and conveyance of records		9,976	...	186	21,243	1,997	33,402
Rewards		2,796	...	3,885	59,315	5,987	71,983
Service Postage		6,554	...	1,340	42,969	7,698	58,561
Service Telegrams		939	...	159	1,340	285	2,723
Rents, Rates, and Taxes		929	...	44,734	13,086	2,590	61,339
Scales and Weights		...	...	4,054	...	2,613	6,667
Travelling Allowances		44,010	1,087	25,804	1,36,017	42,544	2,49,462
House-rent and other Allowances		948	...	1,183	28,620	30,915	61,666
Petty Construction and Repairs		39,409	...	10,709	1,22,478	34,696	2,07,292
Liveries, Belts, Badges, Clothing, etc.		8,362	...	2,879	30,194	3,012	44,447
Office Expenses and Miscellaneous		17,715	829	50,091	85,011	1,14,395	2,68,041
Manufacture and Excavation of Salt :							
Sambhar	1,22,298						
Didwana	7,740						
Pachbudra	45,425						
Punjab Mines	99,568						
		2,75,031	...	...	...	...	2,75,031
		6,68,908	23,736	3,09,843	26,35,937	10,72,190	47,10,614
Deduct—Amount Chargeable to Excise		...	...	...	9,94,891	...	9,94,891
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	1,30,907	94,542	2,25,449
TOTAL SALARIES, ETC.		6,68,908	23,736	3,09,843	15,10,139	9,77,648	34,90,274
Preventive Establishment		3,67,148	...	...	...	4,83,755	8,50,903
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	...	48,375	48,375
TOTAL PREVENTIVE ESTABLISHMENT		3,67,148	...	...	...	4,35,380	8,02,528
Salt Purchase and Freight		...	...	...	4,91,973	3,77,984	8,69,957
TOTAL SALT CHARGES IN INDIA		10,36,056	23,736	3,09,843	20,02,112	17,91,012	51,62,759
Total India converted into £ at R15 = £1						£	344,184
CHARGES IN ENGLAND :							
Stores for India : Weighing Machines, etc.						£	918
TOTAL CHARGES UNDER SALT						£	345,102

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R	R
Sale of Court-fee Stamps .	2,19,422	10,53,762	5,08,937	18,81,275	7,22,723	1,52,44,413	64,97,738	27,22,776	2,39,081	55,65,359	35,79,700	3,82,35,186
Sale of Commercial and other Stamps	1,19,348	4,86,719	3,76,348	13,63,711	2,68,631	53,72,517	19,17,040	12,11,056	1,32,591	31,61,236	26,72,083	1,70,81,280
Fines and Penalties . .	3,602	4,076	3,059	16,277	4,185	28,977	11,653	25,558	1,557	56,653	15,706	1,71,303
Miscellaneous . . .	12,764	1,062	1,698	52,957	3,123	2,14,801	20,357	76,965	433	60,733	1,42,774	5,87,667
TOTAL STAMP REVENUE R	3,55,136	15,45,619	8,90,042	33,14,220	9,98,662	2,08,60,708	84,46,788	40,36,355	3,73,662	88,43,981	64,10,263	5,60,75,436
Deduct—Refunds .	*5,713*	*20,832*	*5,990*	*46,381*	*5,660*	*1,69,467*	*93,541*	*56,154*	*6,406*	*1,09,959*	*98,803*	*6,18,906*
NET REVENUE from STAMPS R	3,49,423	15,24,787	8,84,052	32,67,839	9,93,002	2,06,91,241	83,53,247	39,80,201	3,67,256	87,34,022	63,11,460	5,54,56,530
Total Revenue R5,60,75,436 converted into £ at R15 = £1 . £												3,738,362
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers .	...	...	...	1,152	...	(a) 5,106	...	...	...	6,100	7,200	19,558
Establishment of Superintendent or other Officers .	26,874	...	2,753	1,745	...	10,676	997	300	396	10,726	36,076	90,543
Contingent Expenses, Packing Charges, etc. .	26,816	3,603	1,653	4,673	221	13,273	14,451	27,968	2,870	9,374	15,868	1,20,770
Charges for the sale of Stamps, *viz.*:—												
Clerks and Servants . .	...	...	...	11,522	...	1,365	838	...	...	2,397	2,280	18,402
Commission to Vendors .	242	1,728	1,774	...	...	...	610	...	...	...	3,529	7,883
Discount on sale of Court-fee Stamps	2,016	2,298	6,943	11,198	7,116	1,36,009	47,794	24,800	2,348	55,175	17,435	3,13,132
Discount on sale of General Stamps	5,286	22,072	12,686	34,513	13,949	2,09,830	67,681	59,812	6,408	1,48,297	80,884	6,61,418
Contingencies and Miscellaneous	...	...	...	...	...	...	8	2,774	430	...	...	3,212
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India . . .	*−8,23,871*	43,085	26,360	62,023	19,863	3,15,798	1,02,427	55,378	7,374	1,20,577	70,986	...
TOTAL CHARGES in INDIA . R	*−7,62,637*	72,786	52,169	1,26,826	41,149	6,92,057	2,34,806	1,71,032	19,826	3,52,646	2,34,258	12,34,918
Total Charges in India converted into £ at R15 = £1 .												82,328
CHARGES IN ENGLAND: Stores for India . . .												38,763
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £												121,091

(a) Includes Exchange Compensation Allowance.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—	R	R	R	R	R	R	R	R	R	R	R	R
Foreign liquors	31,881	7,639	1,475	8,69,738	17,352	3,82,042	8,32,106	1,13,431	24,992	4,43,639	3,47,513	46,37,841
Liquors and spirits made in India after European method	2,23,539	8,009	3,247	2,63,550	1,247	8,40,236		1,91,060	...		35,145	
Country spirits	8,13,356	21,56,027	19,02,620	13,46,643	6,90,503	82,72,901	64,98,652	19,10,696	83,572	76,50,426	1,00,45,351	4,13,70,747
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	...	3,554	1,95,754	1,99,308
Toddy revenue	30,325	33,413	23,239	4,35,959	75	10,95,949	1,61,530	...	...	93,40,098	13,58,378	1,24,78,966
Opium and its preparations	37,258	2,67,637	2,08,991	21,553	3,40,695	7,37,554	2,73,585	4,51,617	35,816	3,60,899	2,04,793	29,40,398
Other drugs: Ganja, Bhang, etc.	50,451	1,12,749	31,616	38	2,06,566	18,27,785	18,88,795	3,41,793	43,223	2,24,312	3,41,439	50,68,767
TOTAL	11,86,810	25,85,474	21,71,188	29,37,481	12,56,438	1,31,56,467	96,54,668	30,08,597	1,87,603	1,80,22,928	1,25,28,373	6,66,96,027
Duty on Opium consumed in India	6,022	4,39,291	2,40,450	42,81,622	15,60,521	18,39,908	5,67,892	1,28,063	7,723	4,95,183	8,86,496	1,04,53,171
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	25,906	...	...	...	25,906
Duty on Ganja	...	1,50,361	31,573	...	2,36,152	17,57,007	...	...	...	1,62,923	4,76,492	28,14,508
Fines, Confiscations, and Miscellaneous	6,295	723	3,177	62,567	964	36,902	2,562	389	702	72,786	71,910	2,58,977
TOTAL CIVIL DEPARTMENT . R	11,99,127	31,75,849	24,46,388	72,81,670	30,54,075	1,67,90,284	1,02,25,122	31,62,955	1,96,028	1,87,53,820	1,39,63,271	8,02,48,589
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(a) 47,364	...	...	...	...	...	...	...	...	2,004	3,411	52,779
TOTAL EXCISE REVENUE	12,46,491	31,75,849	24,46,388	72,81,670	30,54,075	1,67,90,284	1,02,25,122	31,62,955	1,96,028	1,87,55,824	1,39,66,682	8,03,01,368
Total India converted into £ at R15 = £1 . £												5,353,424
CHARGES.												
Salaries and Establishments	26,263	37,071	16,463	7,25,140	21,564	5,79,776	70,292	42,669	5,429	7,94,977	3,20,046	26,39,690
Rewards	..	8,430	10	1,47,077	5,388	54,001	13,387	10,209	429	24,957	18,684	2,82,572
Rents, Rates, and Taxes	500	204	...	3,938	...	3,383	118	...	...	4,973	5,247	18,363
Petty Construction and Repairs	...	219	...	1,717	...	36	...	11	...	39,777	13,461	55,221
Loss by Dryage and Wastage of Opium	380	...	...	...	...	...	...	...	...	2,481	...	2,861
Contingent Expenses	3,805	8,128	5,930	1,46,396	10,787	1,81,472	8,945	10,960	1,316	1,32,677	1,12,980	6,23,396
CHARGES IN INDIA . R	30,948	54,052	22,403	10,24,268	37,739	8,18,668	92,742	63,849	7,174	9,99,842	4,70,418	36,22,103
Total India converted into £ at R15 = £1 . £												241,473
CHARGES IN ENGLAND:—Passage to India of Officers on appointments, &c.											308	
Stores for India—Scientific Apparatus, &c.											533	841
TOTAL EXCISE CHARGES												242,314

(a) Bengal Command Rs. 13,293
Punjab „ 34,071
47,364

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
District Local Fund:												
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	23,049	4,66,557	4,30,082	17,72,003	6,92,564	(b)50,43,335	(c)57,39,431	24,20,966	1,76,970	(f)56,53,683	23,83,209	2,48,01,849
Cess on Lands for Railways	...	...	...	...	...	...	...	...	...	5,08,564	...	5,08,564
Provincial:												
Cess on Lands for expenditure on Roads, Schools, etc.	...	3,780	...	...	...	50,38,696	...	...	...	...	...	50,42,476
Cess on Lands for Famine Assurance, Canals and Railways	...	1,88,957	...	...	...	...	(c)13,16,337	6,35,568	46,320	...	...	21,87,182
Cess on Lands for District Post	...	48,102	...	...	...	3,62,245	...	1,20,767	8,007	...	...	5,39,121
Cess on Lands for Village Service and Patwaries	62,697	5,51,421	3,07,064	...	...	...	25,41,651	15,41,059	1,35,149	24,26,047	5,01,288	80,66,376
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	...	1,65,268	...	17,016	1,711	...	...	1,83,995
Miscellaneous	(a) 39,360	...	...	...	...	...	(d)9,64,074	...	(e) 3,202	(g) 31,020	...	10,37,656
TOTAL RECEIPTS under PROVINCIAL RATES	1,25,106	12,58,817	7,37,146	17,72,003	6,92,564	1,06,09,544	1,05,61,493	47,35,376	3,71,359	86,19,314	28,84,497	4,23,67,219
Deduct—Refunds	*152*	*1,981*	*425*	*5,005*	*4,434*	*18,031*	*4,033*	*3,211*	*580*	*7,169*	*16,821*	*61,842*
NET RECEIPTS under PROVINCIAL RATES R	1,24,954	12,56,836	7,36,721	17,66,998	6,88,130	1,05,91,513	1,05,57,460	47,32,165	3,70,779	86,12,145	28,67,676	4,23,05,377
Total India R4,23,67,219 converted into £ at R15=£1 . £												2,824,481
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	59,983	3,183	4,29,575	442	...	...	...	56,430	5,49,613
Total India converted into £ at R15=£1 . £												36,641

(a) Consists of—

	R
Cess at one Rupee per Opium Chest at Indore, for Dispensaries and Schools	9,433
Local cess under new District fund Regulation in Coorg	29,927
	39,360

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh:—

	District Local Fund.	Famine Assurance, Canals and Railways.	TOTAL.
	R	R	R
Local Rate, Agra—			
Local Rate fund	24,00,186	...	24,00,186
District Boards' fund	24,24,258	...	24,24,258
Consolidated Local Rate, Oudh—			
Local Rate fund	64,048	...	64,048
District Boards' fund	8,50,939	...	8,50,939
"Famine Assurance Rate," Agra	...	9,50,343	9,50,343
Ditto, Oudh	...	3,65,994	3,65,994
TOTAL R	57,39,431	13,16,337	70,55,768

(d) Rural Police Rate in Oudh.

(e) Karawa Cess Fund.

(f) Includes House tax on Unions or Punchayets

(g) Irrigation Cess in lieu of labour.

No. 23A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.										
	India, General	Central Province.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	No. of Item.
SEA CUSTOMS.	R	R	R	R	R	R	R	R	R	R	
Imports.											
Special Import Duties.											
Arms, Ammunitions, and Military Stores	...	...	...	25,780	2,13,666	...	...	49,410	1,28,121	4,16,977	1
Liquors:											
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	...	58,821	45,674	...	...	40,893	1,43,022	2,88,410	2
Spirits and Liqueurs	...	...	...	14,74,778	22,13,643	...	...	10,65,832	29,04,425	76,58,678	3
Wines	...	...	...	33,993	1,16,065	...	...	51,792	1,72,114	3,73,964	4
Opium	...	...	...	109	2,406	...	...	477	485	3,567	5
Petroleum	...	...	...	1,75,169	20,27,246	...	...	7,34,270	16,51,811	45,88,496	6
Sugar (Countervailing Duties)											
Beet Sugar Sec. 8B. of Act VIII of 94 and VIII of 1902)	...	...	...	2,087	2,331	...	...	242	3,954	8,614	7
Beet and other Sugar	...	...	...	3,116	4,978	...	...	2,288	2,468	12,850	8
General Import Duties.											
Articles of Food and Drink (excluding Sugar)	...	...	...	3,65,988	4,13,131	...	...	2,20,142	8,16,927	18,16,188	9
Sugar (ordinary Duties)	...	...	...	1,77,302	10,27,697	...	...	50,549	19,93,911	32,49,459	10
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	...	96,619	4,20,136	...	...	1,90,499	6,82,871	13,90,125	11
Cotton Manufactures	...	...	...	7,29,139	60,95,121	...	...	8,87,011	44,58,696	1,21,69,967	12
Metals and Manufactures of:											
Silver Bullion and Coin	...	...	...	160	8,06,725	...	...	23,241	32,81,816	41,11,942	13
Other Metals and Manufactures of Metals	...	...	...	3,35,515	13,94,815	...	...	3,14,693	14,18,243	34,63,266	14
Oils (excluding Petroleum)	...	...	...	5,254	47,296	...	...	16,080	27,590	96,220	15
Manufactured Articles	...	...	...	11,01,977	23,00,950	...	...	6,05,624	41,50,998	81,59,549	16
Raw Materials and Unmanufactured Articles	...	...	...	1,10,493	1,72,060	...	...	21,193	7,25,252	10,28,998	17
Total Imports	...		...	46,96,390	1,73,03,940	...	...	42,74,236	2,25,62,704	4,88,37,270	18
Exports.											
Grain and Pulse:											
Paddy (Rice in husk)	...	...	...	1,07,446	7,157	...	...	1,06,207	17,055	2,37,865	19
Rice	...	...	...	97,46,802	21,75,903	...	...	6,02,149	4,22,997	1,29,47,851	20
Pepper	...	...	...	...	...	...	...	41	...	41	21
Total Exports R	...	...	...	98,54,248	21,83,060	...	...	7,08,397	4,40,052	1,31,85,757	22
Miscellaneous	...	...	...	1,251	2,60,274	...	...	301	92,883	3,54,709	23
TOTAL SEA CUSTOMS R	...	...	...	1,45,51,889	1,97,47,274	...	...	49,82,934	2,30,95,639	6,23,77 736	24
LAND CUSTOMS.											
Import Duty:											
On Cotton Goods	...	...	...	...	...	...	...	6,437	13,738	20,175	25
„ other Goods	...	...	...	...	...	...	...	81,977	1,26,427	2,08,404	26
Total Import Duty	...	...	...	...	...	...	...	88,414	1,40,165	2,28,579	27
Export Duty	...	...	...	...	...	...	...	86,130	58,150	1,44,280	28
Miscellaneous	...	...	...	...	...	...	...	...	3,443	3,443	29
TOTAL LAND CUSTOMS R	...	...	...	...	...	...		1,74,544	2,01,758	3,76,302	30
Excise Duty on Cotton Manufactures	16,124	1,43,492	17,876	...	11,929	80,586	2,607	65,379	20,43,832	23,81,825	31
Warehouse and Wharf Rents	...	...	...	7,452	11,539	...	...	35,920	3,240	58,151	32
Miscellaneous	...	...	...	98,497	761	...	...	42,392	90,898	2,32,548	33
TOTAL CUSTOMS REVENUE R	16,124	1,43,492	17,876	1,46,57,838	1,97,71,503	80,586	2,607	53,01,169	2,54,35,367	6,54,26,562	34

Total Gross Receipts R6,54,26,562

NUE for the Year ended 31st March 1905.

No. of item.	Refunds and Drawbacks. Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	Net Receipts. India, General.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra & Oudh.	Punjab.	Madras.	Bombay.	Total Net Receipts.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	12,814	1,63,945	...	...	27,732	48,612	2,53,103	...	...	...	12,966	49,721	...	...	21,678	79,509	1,63,874
2	...	6	37	...	...	...	1,082	1,125	...	...	...	58,815	45,637	...	...	40,893	1,41,940	2,87,285
3	...	1,361	15,266	...	...	395	19,694	36,716	...	...	...	14,73,417	21,98,377	...	...	10,65,437	28,84,731	76,21,962
4	...	56	633	...	...	113	295	1,097	...	...	...	33,937	1,15,432	...	...	51,679	1,71,819	3,72,867
5	...	...	1	.	...	...	...	1	...	...	...	199	2,405	...	...	477	485	3,566
6	...	164	1,485	...	...	108	34,764	36,521	...	...	...	1,75,005	20,25,761	...	...	7,34,162	16,17,047	45,51,975
7	...	37	1,941	...	...	...	1,024	3,002	...	...	...	2,050	390	...	...	242	2,930	5,612
8	...	865	4,767	...	...	241	2,350	8,223	...	...	...	2,251	211	...	...	2,047	118	4,627
9	...	858	5,698	..	..	10	52,188	58,754	...	...	...	3,65,130	4,07,433	...	...	2,20,132	7,64,739	17,57,434
10	...	4,437	9,190	...	...	...	25,125	38,752	...	...	...	1,72,865	10,18,507	...	...	50,549	19,68,786	32,10,707
11	...	104	2,880	...	..	270	11,889	15,143	...	...	...	96,515	4,17,256	..	...	1,90,229	6,70,982	13,74,982
12	...	1,974	8,573	...	...	7,530	1,02,035	1,20,112	...	...	...	7,27,165	60,86,548	...	...	8,79 481	43,56,661	1,20,49,855
13	...	...	30,130	...	...	...	66,441	96,571	...	..	...	160	7,76,595	...	...	23,241	32,15,375	40,15,371
14	...	525	20,835	...	...	3,829	30,519	55,708	...	...	...	3,34,990	13,73,980	...	...	3,10,864	13,87,724	34,07,558
15	...	58	1,070	...	...	419	6,176	7,723	...	...	...	5,196	46,226	...	...	15,661	21,414	88,497
16	...	9,299	11,562	...	...	1,965	80,149	1,02,975	...	...	...	10,92,678	22,89,388	...	...	6,03,659	40,70,849	80,56,574
17	...	118	3,561	...	..	...	30,986	34,665	...	...	...	1,10,375	1,68,499	...	...	21,193	6,94,266	9,94,333
18	...	32,676	2,81,574	...	...	42,612	5,13,329	8,70,191	...	...	...	46,63,714	1,70,22,366	...	...	42,31,624	2,20,49,375	4,79,67,079
19	...	1,258	33	...	...	706	547	2,544	...	...	...	1,06,188	7,124	...	...	1,05,501	16,508	2,35,321
20	...	1,78,313	1,04,271	...	...	14,995	1,226	2,98,805	...	...	...	95,68,489	20,71,632	...	...	5,87,154	4,21,771	1,26,49,046
21	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	41	...	41
22	...	1,79,571	1,04,304	...	...	15,701	1,773	3,01,349	...	...	...	96,74,677	20,78,756	...	...	6,92,696	4,38,279	1,28,84,408
23	...	12	13,790	...	...	8	466	14,276	...	...	...	1,239	2,46,484	...	...	293	92,417	3,40,433
24	...	2,12,259	3,99,068	..	...	58,321	5,15,568	11,85,816	...	...	...	1,43,39,630	1,93,47,606	...	...	49,24,613	2,25,80,071	6,11,91,920
25	...	...	...	...	...	7	21	28	...	...	...	...	...	...	...	6,430	13,717	20,147
26	...	...	...	...	...	480	3,807	4,287	...	...	...	...	...	...	...	81,497	1,22,620	2,04,117
27	...	...	...	...	...	487	3,828	4,315	...	...	...	...	...	...	...	87,927	1,36,337	2,24,264
28	...	...	...	...	...	...	2,334	2,334	...	...	...	...	...	...	...	86,130	55,816	1,41,946
29	...	...	...	...	...	...	206	206	...	...	...	...	...	...	...	...	3,237	3,237
30	...	...	...	...	...	487	6,368	6,855	...	...	...	...	...	..	...	1,74,057	1,95,390	3,69,447
31	1,180	...	...	...	100	5,170	41,719	48,169	16,124	1,42,312	17,876	...	11,929	80,586	2,507	60,209	20,02,113	23,33,656
32	...	...	...	...	...	257	34	291	...	...	...	7,452	11,539	...	...	35,663	3,200	57,800
33	...	557	...	...	...	3,556	637	4,750	...	...	...	97,940	761	...	...	38,836	90,261	2,27,798
34	1,180	2,12,816	3,99,668	...	100	67,791	5,64,326	12,45,881	16,124	1,42,312	17,876	1,44,45,022	1,93,71,835	80,586	2,507	52,33,878	2,48,71,041	6,41,80,681

converted into £ at R15=£1 . £4,361,771

A.– Revenue Heads.

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1905.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal (Calcutta).	Madras.	Bombay.	TOTAL.
	R	R	R	R	R
Commissioner and Assistant Commissioner (*a*)	...	...	...	45,005	45,005
Establishment and Contingencies of ditto	...	...	...	61,277	61,277
Collectors, Deputy and Assistant (*a*)	33,512	58,480	34,756	60,721	1,87,469
Office and Wharf Establishment (*a*)	67,941	1,79,900	63,162	1,27,342	4,38,345
Preventive Establishment (*a*)	97,094	3,78,906	8,531	2,32,135	7,16,666
Appraising Establishment (*a*)	23,726	80,961	22,569	1,03,760	2,31,016
Overtime Allowance	70,322	1,80,994	5,121	38,549	2,94,986
Contingent Charges	11,810	69,355	9,437	30,569	1,21,171
Add—Portion transferred from Salt (see page 46)	...	...	...	1,42,917	1,42,917
Total Charges at the Principal Ports	3,04,405	9,48,596	1,43,576	8,42,275	22,38,852
Charges at other Ports (*vide* details below)	90,393	54,853	...	1,68,460	3,13,706
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	...	...	1,30,907	...	1,30,907
TOTAL CHARGES IN INDIA	3,94,798	10,03,449	2,74,483	10,10,735	26,83,465

Total India converted into £ at R15=£1 . £		178,898
CHARGES IN ENGLAND:		
Deputation Allowance, etc., of Officers investigating the systems of collection in various countries	184	
Stores for India: Weighing Machines, etc.	164	348
TOTAL CUSTOMS CHARGES £		179,246

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges	TOTAL.
Burma.	R	R	R	R
Akyab	(*a*)4,222	21,319	758	26,299
Bassein	(*a*)3,174	9,612	218	13,004
Bhamo	...	1,844	461	2,305
Kyauk-Phyu	...	1,601	282	1,883
Maungdaw	...	1,566	144	1,710
Mergui	...	3,463	166	3,629
Moulmein	(*a*)6,750	25,788	1,347	33,885
Sandoway	...	300	...	300
Tavoy	...	5,127	133	5,260
Victoria Point	...	2,057	61	2,118
Total Burma	14,146	72,677	3,570	90,393
Bengal.				
Balasore	...	(*a*)5,952	380	6,332
Chittagong	(*a*)9,619	27,751	1,504	38,874
Cuttack	...	7,178	192	7,370
Dacca	...	555	111	666
Pooree	...	1,572	39	1,611
Total Bengal	9,619	43,008	2,226	54,853
Bombay.				
Sind Division	16,733	1,41,866	9,861	1,68,460
Total Charges at Other Ports	40,498	2,57,551	15,657	3,13,706

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:												
Income Tax:												
Ordinary Collections	78,151	2,21,088	2,36,426	11,23,066	2,02,590	45,17,386	17,19,760	10,13,665	69,732	21,56,616	31,03,440	1,44,41,920
Deductions by Government from Salaries and Pensions	2,58,609	83,896	19,164	2,40,333	43,351	4,72,097	2,96,418	1,86,740	38,788	2,82,686	3,13,197	22,35,279
Deductions from Interest on Government Securities	4,35,887	1,351	327	1,974	348	18,087	37,710	18,837	198	67,017	2,01,975	7,83,717
Penalties	46	4,315	27	1,488	1,469	13,138	1,867	1,671	94	6,011	5,661	35,787
Recoveries from Surplus Profits of Railway Companies	51,705	...	...	...	...	3,452	...	...	...	18,244	69,498	1,42,899
Other items	...	...	43	4	...	9,096	...	15	11	27	14,666	23,862
License Tax	...	...	8,652	...	...	...	...	...	...	...	...	8,652
TOTAL CIVIL DEPARTMENT	8,24 398	3,10,656	2,64,639	13,66,865	2,47,758	50,33,256	20,55,755	12,20,928	1,08,823	25,30,601	37,08,437	1,76,72,116
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Military Department	(a) 4,08,192	...	...	...	...	...	...	...	...	1,45,802	1,54,110	7,08,104
" Public Works "	2,32 104	11,298	1,834	36,150	6,968	61,065	34,539	42,679	1,147	36,603	40,452	5,04,839
" Post Office "	50,888	...	...	...	...	...	...	...	...	...	...	50,888
" Telegraph "	91,119	...	...	...	...	...	...	...	...	...	...	91,119
" Marine "	19,966	...	...	...	...	...	...	...	...	...	...	19,966
TOTAL OTHER DEPARTMENTS	8,02,269	11,298	1,834	36,150	6,968	61,065	34 539	42,679	1,147	1,82,405	1 94,562	13,74,916
TOTAL ASSESSED TAXES	16,26,667	3,21,954	2,66,473	14,03,015	2,54,726	50 94,321	20,90,294	12,63,607	1,09,970	27,13,006	39,02,999	1,90,47,032
Deduct—Refunds	*3,095*	*2,250*	*2 204*	*6,643*	*536*	*29,376*	*11,734*	*6,962*	*694*	*23,742*	*13,327*	*1,00,563*
NET REVENUE from ASSESSED TAXES	16,23,572	3 19,704	2,64,269	13,96,372	2,54,190	50,64,945	20,78,560	12,56,645	1,09,276	26,89,264	38 89,672	1,89 46,469
Total Assessed Taxes in India R1,90,47,032 converted into £ at R15 = £1 . £												1,269,802
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,452	...	6,124	34,954	1,072	1,55,746	314	13,463	922	28,85	78,354	3,21,253
Total Charges in India converted into £ at R15 = £1 . £												21,417

(a) Bengal Command . R 2,05,567
Punjab " . 2,02,625
4,08,192

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and other Produce removed from the Forests by Government Agency:												
Timber	6,15,369	1,45,371	1,723	42,71,509	1,14,430	1,42,838	3,55,360	10,37,732	36,158	1,92,839	7,62,613	76,75,942
Firewood and Charcoal	50,711	25,555	14,989	12,689	215	49,991	1,47,119	3,76,492	8,085	4,26,563	2,40,384	13,52,793
Bamboos	...	3,259	1,320	1,223	13	10,465	443	5,444	...	3,970	404	26,541
Sandal Wood	1,03,019	...	...	...	...	...	...	...	...	42,081	23,312	1,68,412
Grass and other minor Produce	12,477	7,104	4,599	8,539	44,387	2,557	32,913	47,369	297	34,928	49,099	2,44,269
	7,81,576	1,81,289	22,631	42,93,960	1,59,045	2,05,851	5,35,835	14,67,037	44,540	7,00,381	10,75,812	94,67,957
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:												
Timber	19,983	1,00,312	1,36,721	34,02,756	2,60,218	3,66,772	12,88,157	1,26,443	23,138	2,00,223	9,80,653	69,05,376
Firewood and Charcoal	14,311	23,462	80,800	1,77,737	8,368	2,80,120	1,14,715	64,213	6,905	3,81,266	2,96,320	14,48,223
Bamboos	1,166	6,165	39,272	2,39,285	15,054	45,774	1,29,638	11,190	...	2,09,014	64,362	7,60,920
Grazing and Fodder Grass	3,897	1,55,822	3,38,072	1,806	18,456	34,336	1,17,636	1,31,176	10,096	6,12,705	4,04,543	18,28,545
Other minor Produce	(a) 18,326	1,05,647	34,532	96,737	87,887	1,50,175	1,27,160	15,687	121	5,86,735	1,07,866	13,30,873
Forest Stamps	...	6,42,898	...	...	...	...	...	...	...	...	...	6,42,898
Commutation Fees	...	74,042	...	...	26,154	...	...	...	...	...	...	1,00,196
Other items	...	...	...	...	62,283	21,428	...	...	...	...	...	83,711
	57,683	11,08,348	6,29,397	39,18,321	4,78,420	8,98,605	17,77,306	3,48,709	40,260	19,89,943	18,53,750	1,31,00,742
Confiscated Drift and Waif Wood	14	2,342	693	2,84,389	10,775	4,851	18,241	22,676	521	13,918	5,537	3,63,957
Revenue from Forests not managed by Government:												
Duty on Foreign Timber and other Forest Produce	...	...	...	3,23,230	62,917	...	10,907	...	...	...	8,545	4,05,599
Revenue from shared and private Forests	11,764	...	524	...	48,070	...	...	2,011	...	...	1,635	64,004
	11,764	...	524	3,23,230	1,10,987	...	10,907	2,011	...	...	10,180	4,69,603
Miscellaneous:												
Fines and Forfeitures	900	3,081	62	3,121	...	1	19,116	1,667	1,884	5,806	9,346	44,984
Refunds	1,486	2,525	177	10,591	23	9,887	338	1,307	68	...	1,194	27,596
Other Sources	7,637	55,234	7,156	1,26,144	56,427	48,277	35,575	31,036	3,718	1,19,168	64,739	5,55,111
	10,023	60,840	7,395	1,39,856	56,450	58,165	55,029	34,010	5,670	1,24,974	75,279	6,27,691
TOTAL FOREST REVENUE . R	8,61,060	13,52,819	6,60,640	89,59,756	8,15,677	11,67,472	23,97,318	18,74,443	90,991	28,29,216	30,20,558	2,40,29,950
Total India converted into £ at R15=£1 £												1,601,997

EXPENDITURE.

General Direction.												
Salary of the Inspector General and Assistant Inspector General of Forests (b)	40,872	...	...	...	...	...	...	...	...	...	...	40,872
Establishment and Contingencies	40,583	...	...	...	...	...	...	...	...	...	...	40,583
TOTAL GENERAL DIRECTION . R	81,455	...	...	...	...	...	...	...	...	...	...	81,455
A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	1,83,860	2,02,082	9,240	11,38,796	1,01,175	92,984	2,52,192	4,01,162	32,670	4,14,384	4,48,834	32,77,379
Ditto ditto ditto Consumers or Purchasers	111	86,145	27,680	40,732	6,797	82,656	36,563	541	166	1,16,822	48,073	4,46,286
Confiscated Drift and Waif Wood	2	18	34	1,03,048	404	1,387	7,012	4,652	8	1,314	157	1,18,036
Revenue from Forests not managed by Government	395	...	...	1,851	40,111	...	4,251	8	...	...	853	47,472
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	...	30,495	...	3,78,706	1,77,821	5,350	23,711	27,445	6,43,528
Live Stock, Stores, Tools and Plant	1,24,926	21,248	5,468	1,10,465	21,735	15,940	22,114	5,245	499	97,348	25,515	4,50,503
Communications and Buildings	22,238	61,660	21,159	1,25,465	26,823	83,158	1,36,335	28,421	2,718	1,25,127	1,14,321	7,47,425
Demarcation, Improvement, and Extension of Forests	45,788	90,098	43,423	6,55,762	62,031	72,374	1,02,610	51,098	5,398	3,12,370	2,06,392	16,47,344
Miscellaneous	10,253	8,941	623	26,789	4,722	5,392	6,305	2,554	757	6,606	41,738	1,14,680
TOTAL CONSERVANCY AND WORKS . R	3,87,573	4,70,192	1,07,627	22,02,908	2,94,293	3,53,891	9,46,091	6,71,502	47,566	10,97,682	9,13,328	74,92,653
B.—Establishments.												
I.—Salaries.												
Pay of Conservators (b)	...	31,919	20,649	80,888	17,940	18,390	52,563	20,400	...	57,756	53,965	3,54,470
Pay of Superior Officers (b)	76,879	1,41,826	32,397	3,84,908	61,747	1,23,943	1,25,071	94,902	11,329	2,53,613	2,54,650	15,61,265
Subordinate Forests and Depôt Establishments	39,892	2,65,761	49,274	3,15,525	67,011	98,407	1,25,658	1,12,670	9,255	2,42,678	4,24,844	17,50,975
Office Establishments	15,087	60,149	17,653	1,57,128	17,542	29,217	55,648	30,262	1,340	1,23,520	81,555	5,89,101
Deputation and Special Allowances	11,494	4,594	1,386	85,394	6,104	4,108	4,371	9,095	197	...	10,508	1,37,251
	1,43,352	5,04,249	1,21,359	10,23,843	1,70,344	2,74,065	3,63,311	2,67,329	22,121	6,77,567	8,25,522	43,93,052
II.—Travelling Allowances.												
Conservators	...	4,377	1,663	6,275	1,856	2,883	4,334	2,077	...	10,897	7,296	41,658
Superior Officers	12,239	21,095	5,532	73,391	12,229	24,044	22,450	23,904	2,420	49,284	54,845	3,01,433
Subordinate Forest and Depôt Establishments	4,906	23,191	6,712	61,278	12,700	17,978	22,152	20,176	1,051	67,037	28,710	2,65,891
Office Establishments	1,267	4,091	1,080	16,200	1,012	1,497	5,025	4,364	193	20,633	(c) 23,608	78,970
	18,412	52,754	14,987	1,57,144	27,797	46,402	53,961	50,521	3,664	1,47,851	1,14,459	6,87,952
III.—Contingencies.												
Stationery	173	939	371	282	174	136	1,656	480	40	...	6,266	10,517
Carriage of Tents and Records	1,595	14,763	5,256	17,453	379	2,567	12,147	6,635	476	...	6,258	67,529
Rents, Rates, and Taxes	718	1,545	228	14,922	810	1,752	1,072	2,822	50	4,536	7,329	35,784
Pay of Police Guards	...	...	...	...	...	...	2,229	...	...	...	...	2,229
Official Postage	1,155	9,181	1,797	6,964	2,583	3,489	3,456	5,362	270	26,168	19,490	79,915
Sundries	4,842	12,574	2,793	23,408	7,276	6,287	7,660	7,703	771	32,294	11,152	1,16,760
	8,483	39,002	10,445	63,029	11,222	14,231	28,220	23,002	1,607	62,998	50,495	3,12,734
TOTAL ESTABLISHMENTS . R	1,70,247	5,96,005	1,46,791	12,44,016	2,09,363	3,34,698	4,45,492	3,40,852	27,392	8,88,416	9,90,476	53,93,748
TOTAL EXPENDITURE IN INDIA . R	6,39,275	10,66,197	2,54,418	34,46,924	5,03,656	6,88,589	13,91,583	10,12,354	74,958	19,86,098	19,03,804	1,29,67,856
Total India converted into £ at R15=£1 . £												864,524

CHARGES IN ENGLAND:	£	
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.	1,379	
Stores for India: Machinery for the Andaman Islands, etc.	3,235	4,614
TOTAL FOREST EXPENDITURE . £		869,138

(a) Includes R15,529 on account of Cardamum. (b) Includes Exchange Compensation Allowance. (c) Includes R600 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.												
Fees for Registering Documents .	14,332	57,362	62,749	1,68,069	70,343	15,69,970	3,77,823	1,66,071	18,818	12,87,234	5,74,736	43,67,507
Fees for Copies of Registered Documents	1,836	25,393	32,056	625	1,247	43,786	21,935	51,468	4,883	34,305	14,064	2,31,598
Miscellaneous	630	14,097	8,444	16,467	255	75,854	54,667	14,165	2,481	2,80,578	7,602	4,81,240
TOTAL REGISTRATION RECEIPTS R	16,798	96,852	1,03,249	1,85,161	71,845	16,89,610	4,54,425	2,31,704	26,182	16,08,117	5,96,402	50,80,345
Deduct—Refunds . . .	*65*	*70*	*10*	*407*	*111*	*3,615*	*204*	*38*	*84*	*3,092*	*3,840*	*11,536*
NET RECEIPTS under REGISTRATION R	16,733	96,782	1,03,239	1,84,754	71,734	16,85,995	4,54,221	2,31,666	26,098	16,05,025	5,92,562	50,68,809
Total India R50,80,345 converted into £ at R15 = £1												338,690
CHARGES.												
Superintendence . . .	...	10,991	2,949	...	...	55,229	9,942	...	...	43,463	8,665	1,31,239
District Charges . . .	6,198	40,446	43,954	58,307	39,584	9,15,479	2,19,732	94,021	8,985	8,79,524	2,76,017	25,82,247
TOTAL CHARGES under REGISTRATION R	6,198	51,437	46,903	58,307	39,584	9,70,708	2,29,674	94,021	8,985	9,22,987	2,84,682	27,13,486
Total India converted into £ at R15 = £1 £												180,899

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1905.

		R	R	R
INDIA, GENERAL.				
Tribute from Amjeerah		47,630		
„ Banswara		11,250		
„ Bundi		1,20,000		
„ Behut		1,400		
„ Chirkhari		8,584		
„ Doongurpur		8,750		
„ Holkar		5,945		
„ Jodhpur		98,000		
„ Jaipur		4,00,000		
„ Jhalawar		30,000		
„ Kotah		2,34,720		
„ Kilcheepur		11,134		
„ Lawa		225		
„ Punnah		9,955		
„ Paldeo		242		
„ Rutlam		41,350		
„ Sailana		36,679		
„ Sirohi		6,881		
„ Shahpura		10,000		
„ Udaipur		2,00,000		
			12,82,745	
Contribution of Jodhpur towards cost of Erinpura Irregular Force		1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force		2,00,000		
„ „ Bhopal towards cost of Bhopal Levy		1,61,290		
Contributions towards cost of United Malwa Contingent:				
From Jowrah		34,282		
Contributions towards cost of Malwa Bheel Corps:	R			
From Alirajpur	600			
„ Amjeerah	25,424			
„ Burwanee	3,940			
„ Dhar	8,080			
„ Dewas	7,119			
„ Jhabuah	1,511			
„ Jobat State	200			
		46,874		
			5,57,446	
Fees on Succession:				
Beri		2,000		
Bijawar		41,287		
Punnah		30,525		
Sitamow		7,594	81,406	
TOTAL INDIA GENERAL				19,21,597
CENTRAL PROVINCES.			R	
Tribute from Kawardha State			32,000	
„ Kalahandi „			12,000	
„ Nandgaon „			35,000	
„ Chuikhadan „			15,000	
„ Khairagarh „			1,05,000	
„ Bastar „			15,200	
„ Sonpur „			9,000	
„ Patna „			8,500	
„ Other Petty States			12,850	
TOTAL CENTRAL PROVINCES				2,44,550
Carried forward				21,66,147

No. 27.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1905—*continued.*

		R	R
Brought forward			21,66,147
BURMA.			
Tribute from Shan States		4,71,950	
" Other States		50,342	
TOTAL BURMA			5,22,292
ASSAM.			
Tribute from Ramrai	100		
" Manipur	50,000	50,100	
Fees on Succession: Dakhar Sing Seim of Khyreim		225	
TOTAL ASSAM			50,325
PUNJAB.	R		
Tribute from Kapurthalla	1,31,000		
" Chumba	3,800		
" Mandi	1,00,000		
" Sukeith	11,000		
" Various Petty States	32,309	2,78,109	
Fees on Succession:			
Nawab of Patandi	20,000		
Raja of Mandi	1,10,000		
" Chamba	2,000	1,32,000	
TOTAL PUNJAB			4,10,109
MADRAS.			
Tribute from Travancore		7,83,112	
Peskhash from Laccadive Islands		11,383	
" and Subsidy from Cochin		2,00,089	
" " Maisur		35,00,000	
" " Travancore		13,318	
TOTAL MADRAS			45,07,902
BOMBAY.	R		
Tribute from Kathiawar	4,94,121		
" various Petty States	41,170		
Subsidy from the Kutch Government	1,86,950		
Contribution from Baroda State	3,60,570		
" Jagirdars, Southern Mahratta Country	79,341	11,62,152	
Fees on Succession:			
Savantwadi State	1,00,000		
Sangli State	5,87,507		
Thakur of Alwa State	1,220	6,88,727	
TOTAL BOMBAY			18,50,879
TOTAL TRIBUTES, ETC.			95,07,654
Total converted into £ at R15 = £1		£	633,844

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section B.—Interest.

Revenue £849,579. Expenditure £1,646,945.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Interest . . .	28	Receipts	61	...	849,579	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	29	Expenditure	63	...	...	1,201,580
Interest on other Obligations . .	30	Expenditure	66	...	...	445,365
			Total .		849,579	1,646,945

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1905.

Sources of Interest.	India, General.	Central Provinces.	B r.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 93, page 278 . .	12,70,175	...	16,306	...	...	13,89,703	...	40,466	9,440	2,24,864	13,86,304	43,37,258
Provincial Loans and Advances set forth in Account No. 93A, page 288	...	76,735	...	48,677	3,172	2,25,671	3,43,818	2,67,792	...	2,21,695	4,88,637	16,76,197
Other Advances . . .	15,090	...	...	...	...	...	...	...	...	...	3,331	18,421
Total Interest on Loans and Advances . . .	12,85,265	76,735	16,306	48,677	3,172	16,15,374	3,43,818	3,08,258	9,440	4,46,559	18,78,272	60,31,876
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 86 .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	2,081	3,638	3,491	...	489	15,350	25,633	1,678	...	66,546	75,313	1,94,219
Total Interest on Investments	34,72,501	3,638	3,491	...	489	15,350	25,633	1,678	...	66,546	75,313	36,64,639
Arrears due to the Government.												
Of Land Revenue . .	11	...	15	...	...	996	...	...	...	11,978	437	13,437
Of other Revenue . .	76	...	1,286	...	...	143	...	...	...	6,621	3,254	11,380

Of District Road Cess . .	...	...	...	...	...	40,757	...	...	...	...	...	40,757
Of Public Works Cess . .	...	...	...	...	...	40,808	...	...	...	...	...	40,808
Of Balances due for Purchase Money of Waste Lands . .	...	...	...	....	...	...	...	13,875	...	4,805	...	18,680
Total Interest on Arrears due to Government .	87	...	1,301	...	...	82,704	...	13,875	...	23,404	3,691	1,25,062
Sundry Accounts.												
Percentage from Subscribers to Uncovenanted Service Family Pension Fund . . .	2,398	...	...	...	...	...	...	...	...	...	436	2,834
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies	4,96,270	...	...	...	...	...	...	...	...	...	116	4,96,386
Sundry Items	5,016	113	18	385	...	6,857	273	91	...	2,660	404	15,817
Total Sundry Accounts .	5,03,684	113	18	385	...	6,857	273	91	...	2,660	956	5,15,037
TOTAL RECEIPTS IN INDIA . R	52,61,537	80,486	21,116	49,062	3,661	17,20,285	3,69,724	3,23,902	9,440	5,39,169	19,58,232	1,03,36,614

Total India converted into £ at R15=£ 1 . £ 689,108

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance, etc.	159,976	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	495	160,471

TOTAL INTEREST RECEIPTS . £ 849,579

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1905.

	Amount of Loan, 31st March 1905.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	R	R	R	R
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,30,00,000	9,20,000	9,77,867	
				17,65,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,44,35,100	82,05,229	82,53,246	
Loan of 1854-55	32,39,18,600	1,13,37,151	1,14,43,684	
Transfer Loan of 1st May 1865	35,26,98,200	1,23,44,437	1,23,29,330	
Loan of 1879	4,31,53,400	15,10,369	15,45,721	
Loan of 1900-1901	10,23,29,900	35,81,546	29,20,590	
				3,64,92,571
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,11,100	33,21,333	33,00,571	
				33,00,571
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,300	52	(*a*) 5,164	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,100	33,684	(*b*) 38,140	
				43,704
Paid in India on Loans in course of Discharge:				
5 per cent. Loan of 1856-57	...	...	97	
Transfer Loan of 1879, 4½ per cent. portion	...	...	540	
4 per cent. Loan of 1832-33	...	...	2,634	
4 per cent. Loan of 1835-36	...	...	668	
4 per cent. Loan of 1842-43	...	...	4,506	
4 per cent. Loan of 1854-55	...	...	3,002	
4 per cent. Transfer Loan of 1st May 1865	...	...	1,719	
Reduced 4 per cent. Loan of 1879	...	...	1,398	
3½ per cent. Loan of 1853-54			8,076	
3½ per cent. Loan of 1893-94	...	...	600	
				23,240
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,325	253	198	
Temporary Loans			50,000	
Discount on Loans— Discount on Loan raised during the year			7,27,909	
				7,78,107
TOTAL INTEREST ON RUPEE DEBT IN INDIA . R				4,28,54,060
Total India converted into £ at R15=£1 . £				2,856,937
Carried forward . £				2,856,937

(*a*) Represents additional payment on account of Surplus Profits of the Cawnpore-Achneyra Railway.
(*b*) Includes R4,244 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1905—*continued*.

	Amount of Loan, 31st March 1905.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				2,856,937
STERLING DEBT.				
India 3½ per cent. Stock	62,661,236	2,193,143	2,196,271	
India 3 per cent. Stock	52,635,384	1,579,062	1,560,191	
India 2½ per cent. Stock	11,892,207	297,305	297,287	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	70	
India Bills	500,000	...	12,759	
East Indian Railway Debenture Stock, 4½ per cent.	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent	2,701,450	108,058	} 128,084	
Great Indian Peninsula Railway Debentures, 3 per cent.	250,000	7,500		
Do. do., 2½ per cent	...	...		
			4,292,337	
Discount, Sinking Fund			(a)24,329	
Discount on the issue of £2,500,000 India 3 per cent. Stock			107,245	
TOTAL INTEREST ON STERLING DEBT £				4,423,911
GRAND TOTAL £				7,280,848

(a) Includes £21,497 charged to "Interest on Debt" and £2,832 charged to "State Railways—Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are aken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	*—3,00,77,088*	7,78,107	*—2,92,98,981*	(c)5,52,17,951	94,49,130	6,46,67,081
Central Provinces	...	60,089	...	60,089	...	...	...
Burma	...	25,000	...	25,000	...	...	...
Assam	...	2,386	...	2,386	...	...	...
Bengal	...	1,96,486	...	1,96,486	...	24,51,988	24,51,988
United Provinces of Agra and Oudh	...	3,35,729	...	3,35,729	...	33,27,245	33,27,245
Punjab	...	2,24,367	...	2,24,367	...	...	...
Madras	...	1,82,638	...	1,82,638	(d)61,516	...	61,516
Bombay	...	6,18,516	...	6,18,516	...	...	...
Total India R	...	*2,84,31,877*	7,78,107	*—2 76,53,770*	5,52,79,467	1,52,28,363	7,05,07,830
Ditto converted into £ at R15=£ 1 £	...	*—1,895,459*	51,874	*—1,843,585*	3,685,298	1,015,224	4,700,522
England £	2,916,423	...	128,742	3,045,165	(e)1,378,746	...	1,378,746
TOTAL £	2,916,423	*—1,895,459*	180,616	1,201,580	5,064,044	1,015,224	6,079,268

TOTAL 7,280,848 as above.

(c) Includes R32,15,083 on account of Interest chargeable against Companies on Advances.

(d) Charged to Interest chargeable against Companies on Advances.

(e) Includes £ 237,307 on account of Interest chargeable against Companies on Advances.

B.—Interest.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1905, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1904.	Amount, 31st March 1905.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.				
Special Loans.	R	R	R	R
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	14,814
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	2,540
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	1,000
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	10,938
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,48,25,777	1,49,88,246	6 and 3½	8,93,120
Bengal and Madras Service Family Pension Fund	...	5,872	4	...
Savings Banks.				
Post Office Savings Bank Deposits	(b) 12,33,36,717	13,40,70,131	3⅛	38,11,839
State Railway Provident Institutions	1,29,72,716	1,39,63,466	3¾ and 3⅛	1,24,812
Financial Department Provident Fund	(b) 95,765	1,11,599	4	3,830
Civil Engineers' Provident Fund	(b) 56,61,535	61,17,271	4	2,29,535
Forest Officers' Provident Fund	5,76,180	6,09,771	4	22,817
Police Officers' Provident Fund	12,747	20,950	4	742
Northern India Salt Revenue Department Provident Fund	(b) 28,377	39,655	4	1,301
Civil Veterinary Department Provident Fund	11,521	25,854	4	721
Cemetery Endowment Fund	(b) 10,124	11,396	3½ and 3⅛	356
Postal Insurance and Life Annuity Fund	(c) 26,78,047	31,98,844	3½	1,01,600
General Family Pension Fund	(c) 93,615	43,945	3⅛	2,155
Hindu Family Annuity Fund	37,641	14,433	3⅛	1,202
Bengal Christian Family Pension Fund	(b) 4,238	4,237	3⅛	132
Post Office Guarantee Fund	3,12,500	3,26,864	4	12,000
Miscellaneous.				
Balances of Railway Funds	10,93,652	11,82,349	3⅛	31,489
Telegraph Fine Fund	(b) 12,845	11,569	3⅛	379
Miscellaneous accounts	...	...	...	32
TOTAL	16,33,21,064	17,63,03,519		53,02,014
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	(d)	(d)	(d)	1,636
Police Officers' Provident Fund	46,036	61,289	4	2,097
Cemetery Endowment Fund	6,683	7,198	3½ and 3⅛	225
TOTAL	52,719	68,487		3,958
BERAR.				
Savings Banks.				
Police Officers' Provident Fund	(e)	(e)	(e)	...
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	68,216	89,797	4	3,130
Cemetery Endowment Fund	10,574	11,324	3½ and 3⅛	354
Miscellaneous.				
Miscellaneous accounts	...	...	...	901
Refunds	...	...	...	2
TOTAL	78,790	1,01,121		4,387
Carried forward . R	16,34,52,573	17,64,73,127		53,10,359

No. 30.—Account showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1905, etc.—*continued.*

	Amount, 1st April 1904.	Amount, 31st March 1905.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	16,34,52,573	17,64,73,127		53,10,359
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	8,668	10,894	3¾ and 3⅛	310
Cemetery Endowment Fund	(a) 3,008	3,063	3½ and 3⅛	93
TOTAL	11.676	13,957		403
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	(b)	(b)	(b)	79,131
Police Officers' Provident Fund	1,19,438	1,50,401	4	5,293
Opium Department Provident Fund	52,089	80,969	4	2,632
Cemetery Endowment Fund	21,642	25,227	3½ and 3⅛	780
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	330
Land Revenue collections refunded	...	...	...	6
Miscellaneous accounts	...	...	...	14,636
Refunds	...	...	...	1,251
TOTAL	1,93,169	2,56,597		1,04,059
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	1,46,69,206	1,46,59,123	6, 5, and 4	6,90,952
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	(b)	(b)	(b)	54.378
Police Officers' Provident Fund	1,04,537	1,38,272	4	4,690
Cemetery Endowment Fund	(a) 36,787	42,088	3½ and 3⅛	1,315
TOTAL	1,50,10,530	1,50,39,483		7,61,735
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	(b)	(b)	(b)	2,15,094
Police Officers' Provident Fund	(a) 79,023	90,909	4	3,217
Cemetery Endowment Fund	20,825	23,310	3½ and 3⅛	837
Miscellaneous.				
Miscellaneous accounts	...		...	3,163
Refunds	...		...	7
TOTAL	1,09,848	1,24 219		2,22,818
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	2,988	3,468	3½ and 3⅛	...
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	3,55,837	3,60,300	4	14,432
Savings Banks.				
Forest Officers' Provident Fund	71,216	74,046	4	2,725
Police Officers' Provident Fund	83,307	95,283	4	3,390
Cemetery Endowment Fund	5,577	6,767	3½ and 3⅛	209
Miscellaneous.				
Land Revenue collections refunded	...	...	...	2,254
Miscellaneous accounts	...	...	...	820
Refunds	...	...	...	198
TOTAL	5,17,197	5,37,656		24,091
Carried forward	17,92,97,981	19,24,48,507		64,23,465

(a) Differs from last year's closing balance by 1, for corrections since made.
(b) Shown under India, General.

*

No. 30.—Account showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1905, etc.—*continued.*

	Amount, 1st April 1904.	Amount, 31st March 1905.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward .	17,92,97,981	19,24,48,507		64,23,465
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	} (a) 9,11,548	(a) 9,11,548	(a) 6 and 5	56,019
Educational Funds				7,908
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	23,78,999	24,65,726	6, 4, and 3½	1,32,353
Savings Banks.				
Forest Officers' Provident Fund	1,12,132	1,32,600	4	4,655
Police Officers' Provident Fund	(b)67,578	87,769	4	3,058
Cemetery Endowment Fund	49,135	51,143	3½ and 3⅛	1,598
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,28,814	1,27,062	3⅛	3,890
Local Fund Pension Fund	45,065	48,494	3⅛	1,440
Miscellaneous.				
Revenue collections refunded	...	...	...	80
Miscellaneous accounts	...	...	...	13,672
Refunds	...	...	...	186
TOTAL .	36,93,271	38,24,342		2,57,009
GRAND TOTAL . R	18,29,91,252	19,62,72,849		66,80,474
Grand Total converted into £ at R 15=£1 . £				445,365

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	R	R	R	R	R	R	R	R	R	R	R	R
Uncovenanted Service Fund	8,93,120	...	...	...	...	...	...	...	...	...	1,32,353	10,25,473
Military Assistant Surgeons' Fund . .	...	...	...	...	...	...	...	...	...	14,432	...	14,432
TOTAL SERVICE FUNDS R	8,93,120	...	...	...	...	..	...	...	...	14,432	1,32,353	10,39,905
SAVINGS BANKS.												
Post Office Savings Bank .	38,11,839	...	...	...	...	...	...	...	...	...	...	38,11,839
State Railway Provident Institutions . . .	1,24,812	1,636	...	...	310	79,131	54,378	2,15,094	...	...	...	4,75,361
Financial Department Provident Fund . .	3,830	...	...	...	...	...	...	...	...	...	...	3,830
Civil Engineers' Provident Fund . . .	2,29,535	...	...	...	...	...	...	...	...	...	...	2,29,535
Forest Officers' Provident Fund . . .	22,817	...	...	...	...	...	...	...	...	2,725	4,655	30,197
Police Officers' Provident Fund	742	2,097	...	3,130	...	5,293	4,690	3,217	...	3,390	3,058	25,617
Opium Department Provident Fund . . .	...	...	...	...	...	2,632	...	...	...	...	...	2,632
Northern India Salt Revenue Department Provident Fund	1,301	...	...	...	...	...	...	...	...	...	...	1,301
Civil Veterinary Department Provident Fund . .	721	...	...	...	...	...	...	...	...	...	...	721
Cemetery Endowment Fund	356	225	...	354	93	780	1,315	837	...	209	1,598	5,767
Other Bank accounts .	1,17,089	...	...	...	...	...	...	...	...	...	5,330	1,22,419
TOTAL SAVINGS BANKS R	43,13,042	3,958	...	3,484	403	87,836	60,383	2,19,148	...	6,324	14,641	47,09,219

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section C.—Post Office, etc.

Major Head.		No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
					Detail.	Major Head Total.	
						Revenue.	Expenditure.
					£	£	£
Post Office	. .	31	Receipts and Expenditure . . .	68	...	1,575,980	1,519,813
Telegraph	. .	32	Receipts	69	...	897,923	...
"	. .	"	Expenditure	70	...	...	902,268
"	. .	32A	Details of Message Revenue, Indian Telegraphs	71	589,790	...	...
"	. .	32B	Details of Message Revenue, Indo-European Telegraphs	71	74,080	...	...
"	. .	32C	Capital Cost of Indian Telegraph Lines .	71	274,820	...	...
"	. .	32D	Outlay on Construction of Telegraph Lines .	75	289,798	...	...
"	. .	"	Do. do. Lines under Agreement	75	2,453	...	...
"	. .	32E	Details of Working and Maintenance of the Indian Telegraph Department . .	76	541,995	...	...
"	. .	32F	Capital Cost of Indo-European Telegraph Lines	77	18,119	...	...
"	. .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	78	45,243	...	...
"	. .	32H	Do. do. Persian Section	79	26,089	...	...
Mint	. .	33	Receipts and Charges	80	...	206,410	117,877

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1905.

RECEIPTS.
India, General.
IMPERIAL.

	R	R	R	R
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service		13,74,195		
Sale of Postage Stamps:				
Ordinary Stamps		1,52,97,159		
Service Stamps		31,70,603		
Mail Cart, Passenger, Parcel and Goods Service Receipts		75,422		
Receipts on account of Money Orders		36,80,780		
Receipts on account of British Postal Orders		12,391		
Fees and Petty Receipts		1,48,160		
Contributions from Native States		6,000		
		2,37,64,710		
Deduct—				
Amount of Postage received in India and paid to the Post Master General, London	*1,68,948*			
Payments to Colonial and other Foreign Administrations	*9,846*			
Refunds	*4,474*			
		1,83,268		
			2,35,81,442	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R		
Imperial	...	...	...	...	...	...	...	...	4,709	...	...	4,709	4,709	
Provincial	...	15,100	...	...	...	...	...	...	...	...	...	15,100	15,100	
Local	...	...	...	29	...	12,374	...	10,220	15,832	...	...	38,455	38,455	
TOTAL	...	15,100	...	29	...	12,374	...	10,220	20,541	...	...	58,264		

TOTAL RECEIPTS OF THE POST OFFICE	R	2,36,39,706
Total India converted into £ at R15 = £1	£	1,575,980

CHARGES.
India, General.
IMPERIAL.

	R	R	R
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a)1,09,089		
Office Establishment	82,766		
Allowances	26,541		
Supplies and Services	501		
Office Expenses	9,799		
		2,28,696	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	64,409		
Office Establishment	4,90,366		
Allowances	12,451		
Supplies and Services	251		
Office Expenses	25,281		
		5,92,758	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a)2,04,993		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents, and Inspectors	(a)9,07,785		
Office Establishments	90,47,193		
Allowances	6,45,610		
Supplies and Services	4,80,405		
Office Expenses	11,00,622		
		1,23,86,608	
Conveyance of Mails:			
Road Establishment	15,58,085		
Ferry and Boat Charges	27,883		
Contingent Road Charges and Allowances	1,58,374		
Bounty Money	2,531		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	2,97,297		
Railway Charges	1,38,800		
Payments to State and other Railways	15,40,221		
		37,23,191	
Subsidies		10,55,216	
Discount on Sale of Postage Stamps		2,36,289	
Stationery and Printing		(b)8,56,746	
Miscellaneous Charges of Post Office		49,906	
			1,91,29,410

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R		
Imperial	60,295	...	1,377	...	...	...	...	...	25,329	...	...	87,001	26,706	60,295
Provincial	...	75,971	...	1,85,267	...	...	...	1,45,072	...	...	1,02,755	5,09,065	5,09,065	
Local	7,972	...	19,592	1,26,110	44,018	3,60,357	1,89,167	11,623	17,368	...	...	7,76,207	7,68,235	7,972
TOTAL	68,267	75,971	20,969	3,11,377	44,018	3,60,357	1,89,167	1,56,695	42,697	...	1,02,755	13,72,273	13,04,006	1,91,97,677

TOTAL CHARGES in INDIA	R		2,05,01,683
Total India converted into £ at R15 = £1			£1,366,779
CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	104,487	
Stores for India	„	48,547	
			153,034
TOTAL CHARGES OF THE POST OFFICE	£		1,519,813

N.B.—The estimated amount of Sea-Postage retained by India is £3,512.

(a) Includes Exchange Compensation Allowance.

(b) Includes R2,93,143, cost of Stationery, etc., supplied from Central Stores.

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1905.

RECEIPTS.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.	R	£	£	£	£
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 A*)	88,46,859	589,790	...	..	589,790
Rent of Wires and Instruments leased to Railways and Canals	23,18,231	154,549	...	...	154,549
Rent of Local and Private Lines . . .	2,48,275	16,552	...	...	16,552
Royalties from Telephone Companies . .	24,915	1,661	...	...	1,661
Recoveries from Guarantors . . .	19,868	1,324	...	...	1,324
Miscellaneous Revenue	47,801	3,187	...	...	3,187
TOTAL INDIAN TELEGRAPHS .	1,15,05,949	767,063	...	...	767,063
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	18,80,302	125,354	*—51,274*	...	74,080
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund . .	...	...	53,090	...	53,090
Miscellaneous Revenue	20,562	1,371	156	...	1,527
TOTAL INDO-EUROPEAN TELEGRAPHS .	19,00,864	126,725	1,972	...	128,697
Add—Payments in England taken in reduction of receipts	...	...	2,163	...	2,163
TOTAL .	19,00,864	126,725	4,135	...	130,860
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,34,06,813	893,788	4,135	...	897,923
GRAND TOTAL £				897,923	

CHARGES.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 32 C*)	43,83,768	292,251	...	292,251	...
Buildings " "	4,591	306	...	306	...
Apparatus and Plants " "	2,10,917	14,061	...	14,061	...
Stores and other Suspense Accounts " "	*—30,35,340*	*—202,356*	148,365	*—53,991*	...
	15,63,936	104,262	148,365	252,627	...
DEDUCT:					
Receipts on Capital Account, etc. . .	*29,932*	*1,995*	...	*1,995*	...
TOTAL CAPITAL .	15,34,004	102,267	148,365	250,632	...
REVENUE:					
General Charges (*Account No. 32E*)	11,67,792	77,853	4,565	...	82,418
Maintenance of Lines .. " .	16,32,360	108,824	...	...	108,824
Working and Maintenance of Signal Offices	52,54,238	350,283	...	...	350,283
Suspense Accounts (*Account No. 32E*)	7,056	470	...	...	470
TOTAL REVENUE (ACCOUNT NO. 32E) .	80,61,446	537,430	4,565	...	541,995
TOTAL INDIAN TELEGRAPHS, carried forward .	95,95,450	639,697	152,930	250,632	541,995

No. 32.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1905—*continued.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	R	£	£	£	£
Brought forward .	95,95,450	639,697	152,930	250,632	541,995
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL :					
Persian Gulf Section :					
Cables . . (*Account No. 32F*)	36,517	2,435	...	2,435	...
Buildings . . " "	21,674	1,445	...	1,445	...
Stores and other Suspense Accounts . . . " "	*—2,38,057*	*—15,871*	17,143	1,272	...
Apparatus and Plant	5,750	383	...	383	...
TOTAL PERSIAN GULF SECTION .	*—1,74,116*	*—11,608*	17,143	5,535	...
Persian Section :					
Telegraph lines . (*Account No. 32F*)	1,70,791	11,386	...	11,386	...
Buildings . . . " "	20,918	1,395	...	1,395	...
Stores and Suspense Accounts " "	*—2,951*	*—197*	...	*—197*	...
TOTAL PERSIAN SECTION .	1,88,758	12,584	...	12,584	...
TOTAL CAPITAL .	14,642	976	17,143	18,119	...
REVENUE :					
Persian Gulf Section :					
General Charges (*Account No. 32G*)	75,021	5,001	1,413	...	6,414
Maintenance of Lines . " "	46,888	3,126	...	...	3,126
Maintenance of Cable . " "	2,95,100	19,673	...	...	19,673
Working and Maintenance of Signal Offices . " "	2,11,649	14,110	...	...	14,110
Subsidies and Royalties . " "	28,792	1,920	...	...	1,920
TOTAL PERSIAN GULF SECTION .	6,57,450	43,830	1,413	...	45,243
Persian Section :					
General Charges (*Account No. 32 H*)	1,04,308	6,954	1,076	...	8,030
Maintenance of Lines . " "	1,46,822	9,788	...	...	9,788
Working and Maintenance of Signal Offices . " "	1,23,462	8,231	40	...	8,271
TOTAL PERSIAN SECTION .	3,74,592	24,973	1,116	...	26,089
TOTAL REVENUE .	10,32,042	68,803	2,529	...	71,332
TOTAL INDO-EUROPEAN TELEGRAPHS .	10,46,684	69,779	19,672	18,119	71,332
ADD :—Payments in England taken in reduction of receipts	...	...	2,163	...	2,163
TOTAL .	10,46,684	69,779	21,835	18,119	73,495
RED SEA AND INDIA TELEGRAPH :					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39 . .	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	1,06,42,134	709,476	192,792	268,751	633,517
	GRAND TOTAL		£	902,268	

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
Receipts:	R
Sale of Telegraph Stamps	75,53,249
Postage Stamps on Messages	24,69,184
State (bearing) Messages, etc.	13,44,261
From other Telegraph Administrations	4,54,300
TOTAL	1,18,20,994
Deduct:	
Payments to other Telegraph Administrations	*28,27,006*
Refunds of Over-charges and Delivery Charges	*1,47,129*
TOTAL DEDUCTION	*29,74,135*
NET MESSAGE REVENUE	88,46,859
NET MESSAGE REVENUE CONVERTED INTO £ AT R15 = £1 £	589,790

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at R15=£1.	England.	TOTAL.
	R	£	£	£
Receipts from Indian Telegraph Department	17,60,938	117,396	...	117,396
Cash collections in Gulf Section	67,434	4,496	...	4,496
" Persian Section	51,930	3,462	3,978	7,440
TOTAL	18,80,302	125,354	3,978	129,332
Deduct:				
Payments to other Administrations	...	...	*55,252*	*55,252*
NET MESSAGE REVENUE	18,80,302	125,354	−*51,274*	74,080

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1904-1905.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	R	R	R	R	R
Departmental, Railway and Canal } *Account No. 32D*	43,46,976	...	43,46,976	6,32,77,503	6,76,24,479
Under Agreement } *Account No. 32D*	36,792	...	36,792	22,85,323	23,22,115
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	−*56,745*	−*56,745*
TOTAL TELEGRAPH LINES	43,83,768	...	43,83,768	6,56,61,761	7,00,45,529
Telegraph Buildings:					
Signal Offices	4,591	3,53,844	3,58,435	60,41,172	63,99,607
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	120	120	40,432	40,552
Store Houses	12,041	51,547	63,588	4,69,233	5,32,821
Workshop Buildings	−*12,041*	−*42,690*	−*54,731*	3,72,945	3,18,214
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	4,591	3,62,821	3,67,412	69,64,802	73,32,214
Apparatus and Plant:					
Equipment of Signal Offices	1,80,903	...	1,80,903	30,50,399	32,31,302
Miscellaneous	30,014	...	30,014	2,77,804	3,07,818
TOTAL APPARATUS AND PLANT	2,10,917	...	2,10,917	33,28,203	35,39,120
Stores	−*8,39,828*	...	−*8,39,828*	54,12,085	45,72,257
Other Suspense Accounts	29,971	...	29,971	1,807	31,778
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	−*8,09,857*	...	−*8,09,857*	78,28,921	70,19,064
TOTAL	37,89,419	3,62,821	41,52,240	8,37,83,687	8,79,35,927
Deduct:					
Receipts on Capital Account, etc.	*29,932*	...	*29,932*	*5,39,941*	*5,69,873*
TOTAL CAPITAL, IMPERIAL	37,59,487	3,62,821	41,22,308	8,32,43,746	8,73,66,054
PROVINCIAL:					
Telegraph Lines	...	...	...	} 52,370	52,370
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	37,59,487	3,62,821	41,22,308	8,32,96,116	8,74,18,424
Total Converted into £ at R15=£1 £	250,632	24,188	274,820	5,553,074	5,827,894

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1904-1905.

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
DEPARTMENTAL LINES.	
Arakan Division.	
Constructing a line from Taungup to Sandoway	14,148
Erecting a Departmental wire on existing supports from Laksam to Chittagong	*—167*
Constructing a line from Kyaukpyu to Taungup	27,523
Assam Division.	
Erecting an extra 600 lbs. wire from Dimapore Office to Jammu	23,186
Erecting an extra 600 lbs. wire (forming part Calcutta Rangoon wire) from Dimapore Office to Jammu	58,531
Erecting an extra 600 lbs. iron wire from Gauhati to Silchar *viâ* Lumding from Gauhati to Silchar	30,986
Erecting iron wire 600 lbs per mile forming part Calcutta to Rangoon) from Gauripore Junction Dhubri to Gauhati	20,198
Erecting an extra 300 lbs. copper wire from Gauhati to Dimapore	39,616
Bellary Division.	
Doubling the line from Hubli to Dharwar	14,560
Erecting a 600 lbs. iron wire from Belgaum to Bellary	*—674*
Erecting an extra wire 600 lbs. per mile on the line from Poona Southern Mahratta Ry. Junction to Belgaum Ry. Junction west	*—688*
Constructing a line from Malvan C.O. to Kharepatan	17,399
Reconstructing the line from Tumkur to Hubli	63,701
Erecting an extra 600 lbs. wire from Belgaum office to Hubli Junction East and from Yesvantpur to Bangalore Office	11,132
Reconstructing the line from Dharwar to Belgaum	22,211
Erecting an extra 600 lbs. wire from Hubli to Yesvantpur Junction and reconstructing the line from Gadag Junction west to Yesvantpur Junction	38,724
Bengal Division.	
Reconstructing the Departmental main line from Sitarampur Burhee Junction to Moghulserai South Terminal	34,240
Erecting a copper wire 300 lbs. per mile from Sitarampur Burhee Junction to Moghulserai Tripod	*—945*
Erecting a H. D. copper wire from Allahabad Office to Agra Office	*—493*
Erecting a 300 lbs. copper wire from Agra Fort Terminal to Punjab Division Junction post Ghaziabad	*—19*
Cross staying every fourth post in the straight from Sitarampur-Burhee Junction to Moghulserai South Terminal	14,722
Erecting a H. D. copper wire 300 lbs. per mile, from Moghulserai to Allahabad	*—588*
Reconstruction of line and erection of a copper wire from Naini to Jubbulpore	1,55,369
Erecting an extra wire 600 lbs. per mile from Cawnpore to Agra Central Office	*—36*
Constructing a Telegraph line from Bhagalpur Combined Office to Godda, *viâ* Banku	8,830
Erecting 450 lbs. iron wire from Burdwan to Rampurhat and reconstructing line from Khana Junction to Rampurhat	27,499
Reconstructing the Departmental line from Cawnpore East Indian Ry. crossing to Tundla Junction Post	*—4,266*
Carried forward	6,14,699

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Brought forward	6,14,699
Gujarat Division.	
Reconstructing the line from Dadar to Ahmedabad	19,505
Erecting a 600 lbs. iron wire from Dadar to Ahmedabad	*—14,242*
Reconstructing the line from Dharangadra C. O. Junction to Wadhwan Camp C. O.	*—5,002*
Constructing a line from Jamnagar to Salaya	14,498
Erecting a 600 lbs. wire from Dohad to Ujjain	14,192
Erecting an extra 600 lbs. iron wire from Dadar to Surat	12,705
Lower Burma Division.	
Wireless Telegraphy experiments in 1903-04	5,452
Constructing a line for the Burma Oil Co. from Yenangyaung (Steamer Ghat) to Yenangyat	*—622*
Improving the line from Moulmein to Tavoy	*—843*
Erecting a wire from Pegu Junction to Thazi Station Terminal	*—141*
Constructing a Telephone Exchange of 20 connections and reconstructing the present Telegraph lines at Bassein	173
Erecting two 600 lbs. per mile wires from Rangoon Central Office to Letpadan Junction	*—84*
Erecting a wire from Pegu Junction to Thazi Station Terminal	23,997
Installation of wireless telegraphy masts at Diamond Island, Port Blair, and Slipper Island	61,472
Upper Burma Division.	
Erecting an extra 600 lbs. wire from Azon to Tammu	26,047
Reconstructing the line with tubular supports from Waingmaw Junction to Sima	17,853
Reconstructing and adding one 600 lbs. wire from Azon to Tammu	1,07,312
Erecting a 600 lbs. iron wire from Thazi to Azon *viâ* Mandalay	25,414
Erecting a 300 lbs. H. D. copper wire from Mandalay Office to Azon Railway Station	21,931
Constructing a line from Pauk to Saw	19,823
Eastern Bengal Division.	
Erecting a 600 lbs. iron wire from Narcoldanga to Goalundo (with Cable at Goalundo)	18,913
Erecting an extra wire from Bagirhat to Barisal	*—624*
Erecting a second line from Sara to Parbatipur	2,006
Erecting an extra wire on existing supports from Ellachipur Cable House to Narayanganj	1,818
Erecting a line with one wire from Gangtok to Tangu	3,695
Erecting a 600 lbs. per mile iron wire on existing supports from Dhubri to Parbatipur Railway Crossing Terminal	16,279
Erecting an extra wire on second line and re-constructing Nattore loop from Sara to Parbatipur	11,659
Laying a cable from Damukdia new site to Sara	10,849
Dismantling road line to Jalpaiguri to Dhubri	395
Reconstructing the line with B. C. posts 24 to the mile from Jalpaiguri to Siliguri	16,266
Erecting a 600 lbs. wire on existing posts from Naihati Junction Terminal to 14th mile Gate House Terminal	9,927
Carried forward	10,55,322

No. 32D.—Statement of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1904-1905—*continued.*

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Brought forward	10,55,322
East Coast Division.	
Erecting a second line of posts from 101 mile to 300 mile north	10,889
Erecting a 600 lbs. iron wire on existing supports from Rajamundry to Barang	*—136*
Erecting a second line of posts from Washermanpet to 100 mile northward	2,420
Erecting one 600 lbs. iron wire on existing supports from Cuttack to Howrah	26,342
Erecting a second line of posts from 301 mile to Rajamundry Terminal	17,611
Constructing a second line of posts from Rajamundry Terminal to Vizianagram Junction	87,338
Erecting an extra wire 600 lbs. per mile from Rajamundry to Gudur Junction	25,965
Madras Division.	
Opening 11 Telephone offices and reconstructing from Bangalore Telephone to the system	19,560
Erecting an extra 600 lbs. wire on existing line from Shoranur Junction to Salem C. O.	13,349
Erecting a 600 lbs. wire from Arkonum to Jalarpet	10,316
Reconstructing town and main lines, etc., from Bangalore to Yesvantpur	14,135
Erecting a 600 lbs. iron wire from Madras C. O. to Arkonum main line *viâ* Chinglepet	12,381
Erecting an extra wire, 600 lbs. per mile, from Calicut Railway Station to Salem Combined Office	22,865
Erecting a 600 lbs. iron wire from Arkonum to Gudur	10,273
Erecting an extra 600 lbs. wire on existing line from Jalarpet Junction to Erode C. O. Junction	10,989
South Indian Division.	
Erecting an extra wire from Mayavaram to Pamban Office	*—233*
Reconstructing main line along South Indian Railway from St. Thomas' Mount to Vileupuram	*—1,117*
Erecting an extra wire from Trichinopoly Office to Erode South Indian Railway Station Terminal	9,962
Central Provinces Division.	
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Balaghat	225
Erecting a new line from Nagpur to Sini	1,46,904
Erecting a 300 lbs. copper wire from Jubbulpore to Bhusawal	57,053
United Provinces of Agra and Oudh Division.	
Reconstruction and erection of 600 lbs. Departmental wire from Bareilly to Shahjahanpur Junction	23,973
Erecting an extra wire for Departmental use from Chapra Departmental Office to Mozufferpore Departmental Office	16,216
Erecting a 600 lbs. per mile wire from Moghulserai to Bhatni	5,141
Reconstructing the line along Oudh and Rohilkhand Railway from Cawnpore-Lucknow-Bareilly Junction to Cawnpore Office Junction	*—1,832*
Erecting a Departmental 450 lbs. per mile iron wire from Lucknow to Oudh and Rohilkhand Railway Malaka Road	*—507*
Carried over	15,95,404

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Brought forward	15,95,404
United Provinces of Agra and Oudh Division—*contd*	
Erecting an extra 600 lbs. wire for Departmental use from Bhatni Junction to Katihar	8,935
Erecting an extra Departmental wire and reconstructing the line from Barabanki to Gonda Junction Railway Station	28,358
Punjab Division.	
Reconstructing the Departmental Line from Umballa South Railway crossing to Rohana Railway Station	*—7,404*
Erection of a 600 lbs. per mile iron wire on existing supports from Junction of Departmental and Railway wires at Kalka to Simla Office	9,164
Reconstructing line from Kalka-Pura Railway Station to Ludhiana Junction at Ferozepore and erecting 600 lbs. wire from Bhatinda Railway Station to Ludhiana Junction at Ferozepore	15,246
Erecting an extra wire from Lahore D. O. to Ludhiana Junction at Ferozepore and reconstructing line from Ferozepore Railway crossing at Raewind to Ferozepore Railway Station	13,961
Erecting an extra wire 600 lbs. per mile from Wazirabad to Pind Dadan Khan	13,925
Reconstructing the main line and erecting a 600 lbs.-wire from Delhi, Umballa, Kalka and North Western crossing at Umballa to Ludhiana C. O.	54,644
Reconstructing the line and erecting 450 lbs. per mile wire from Pathankot and Amritsar to Dharamsala C. O.	11,046
Erecting a 600 lbs. per mile wire and reconstructing line from Lahore South Junction to Ludhiana Combined Junction	87,720
North-West Frontier Province and Kashmir Division.	
Replacing wooden posts by B. C. Standards from Dera Ismail Khan to Bannu	*—1,252*
Delhi Division.	
Erecting an extra 600 lbs. per mile wire from Agra Government Office to Delhi	11,601
Erecting an extra H. D. copper wire, 300 lbs. per mile, along Agra-Delhi Chord Railway from Agra Government office to Delhi	32,155
Erecting an extra iron wire 600 lbs. per mile along Southern Punjab Railway from Delhi Government Office to Bhatinda Station Terminal	22,443
Erecting an extra H. D. copper wire along Delhi-Umballa-Kalka Railway from Delhi-Umballa-Kalka and North-Western Railway north crossing at Umballa to Delhi Government Office	31,359
Reconstructing the Departmental main line from Ghaziabad C. O. Junction to Rohana	21,490
Erecting an extra iron wire 600 lbs. per mile from Agra to Delhi Office *viâ* Agra-Delhi Chord Railway	19,328
Reconstructing and erecting an extra 300 lbs. per mile wire from Rewari to Delhi	20,554
Rajputana Division.	
Erecting an extra wire on existing supports from Bandikui to Beawar	20,640
Sind and Baluchistan Division.	
Extending the line from Robat to Nasratabad	40,802
Erecting a single wire line from Dalbandin to Killa Robat	*—2,049*
Carried over	20,48,070

No. 32D.—Statement of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1904-1905—*continued.*

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*concld.*	
Brought forward	20,48,070
Sind and Baluchistan Division—*contd.*	
Reconstructing the line from Sibi to Jacobabad	*—3,174*
Value and carriage of stores required for Telegraph and Telephone lines for the Quetta Defence System	55,866
Erecting a 600 lbs. iron wire for Departmental purposes from Sukkur Junction Kotri to Larkana C.O.	14,901
Reconstructing the line from Sukkur Junction Kotri to R. U. K. Railway Office	94,796
Constructing a single wire line from Sheikwasil to Galangar	*—80*
Total	22,10,379
Minor Works each costing less than R10,000	3,60,005
Add—Share of Establishment	(*a*)3,85,558
" " Contingencies	61,819
Total Departmental Lines	30,17,761
RAILWAY AND CANAL LINES.	
Assam Division.	
Dismantling and making permanent the line from Dyakho to Halflong	*—15*
Constructing a permanent line, for Railway and dismantling temporary line from Dhodarali to Tinsukia	*—190*
Bellary Division.	
Constructing a line along the Railway from Azikhal to Mangalore	*—75*
Erecting two 600lbs. wires along Southern Mahratta Railway from Karad to Belgaum	*—903*
Bengal Division.	
Constructing the remainder of the line on the Ondal Sainthia Chord from Adjai River to Sainthia	15,188
Constructing a Telegraph line along the Railway from Khurja to Hapur	18,813
Bombay Division.	
Constructing a line for the Nira Canal from Bhatgarh to Shetphal Tank	*—284*
Constructing a line along the Barsi light Railway from Barsi to Tadevala	7,414
Lower Burma Division.	
Constructing a line along the Burma Railway from Martaban Moulmein to Kaikto	30,725
Constructing a line along the Burma Railway from Pegu to Kaikto	22,512
Constructing a line along the Railway from Henzada to Kyangiyen	30,425
Eastern Bengal Division.	
Constructing a line from Bonarpara to Kaunia	18,165
Erecting an extra wire and reconstructing part of the line from Saidpur to Katihar	9,547
Constructing a line from Ranaghat *viá* Murshidabad to Jiaganj	*—369*
Erecting an extra 600 lbs. wire for the Eastern Bengal State Railway block system from Sara to Parbatipur	12,490
Erecting a 450 lbs. wire and increasing number of posts from 12 to 24 per mile from Ranaghat to Lalgola	38,713
Carried over	2,02,156

List of Lines constructed.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	R
Brought forward	2,02,156
East Coast Division.	
Constructing Telephone line for District Traffic Superintendent from Adra Station to Bhaga, Radhanagar Chowrassie	10,795
Constructing a line along Bengal Nagpur Railway *viá* Parbatipur from Boojoodih to Madha	10,667
South Indian Division.	
Constructing a line along Railway from Punalur to Shenkottah	28,436
Do. do. and dismantling the bully line along road from Quilon to Punalur	*—760*
Reconstructing the line from Madura Railway crossing to Manyachi Junction	27,572
Erecting an extra wire for South Indian Railway and reconstructing the Section Ammyanayakanur Junction, etc. from Trichinopolly Junction to Madura Junction	12,177
Central Provinces Division.	
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Gondia	*—96*
Erecting a 600 lbs. iron wire from Jhansi Railway Office Junction to Cawnpore-Hamirpur Junction	*—31*
Reconstructing line and erecting an extra wire from Neinpur to Chindwara and Seoni to Chindwara	*—8,478*
Erecting 600 lbs. iron wire and reconstructing lines from Jhansi Railway Office Junction to Agra Cantonment, Indian Midland Railway	*—852*
Erecting an extra 600 lbs. wire for the Great Indian Peninsula Railway from Bhusawal to Itarsi	21,670
Erecting extra wire from Bhusawal to Akola	10,415
Reconstructing the line with 24 posts to the mile from Neinpur to Jubbulpore and thence to Balaghat	416
United Provinces of Agra and Oudh Division.	
Reconstructing the line and adding one extra Departmental 300lbs. wire from Mozuffarpur Junction to Samastipur from Barh to Pusa	15,883
Erecting a line of B. C. posts for Bengal and North-Western Railway from Kopaganj Road to Dehri Station	461
Erecting a Telegraph line for the Rohilkhand Kumaon Railway from Bareilly Junction Station to Soron	25,130
Erecting a through wire for Bengal and North-Western Railway *viá* Uska Bazar-Tulsipur from Gondia to Gorakhpur	12,460
Constructing a line for Bengal and North-Western Railway from Bettiah to Bagaha	23,200
Erecting a line with one wire from Partabgarh to Oudh and Rohilkhand Railway Junction and with two wires from Fyzabad to Partabgarh	*—221*
Constructing a Telegraph line along Fatehpur Branch, Lower Ganges Canal, from Neorakhera to Ajrauli	*—1,209*
Erecting a Telegraph line for Oudh and Rohilkhand Railway from Hapur Junction to Meerut Junction, North-Western Railway	*—567*
Erecting a line with one wire for Bengal and North-Western Railway from Uska to Tulsipur	11,504
Erecting a train wire for Bengal and North-Western Railway from Sakri to Jainagar	*—280*
Carried over	4,00,448

(*a*) See note (*a*) at foot of the next page.

No. 32D.—Statement of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1904-1905—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	R
Brought forward	4,00,448
United Provinces of Agra and Oudh Division—*contd.*	
Erecting an extra wire and reconstructing line from Bhatni Junction to Gorakhpur Railway Office	—522
Do. do. for Bengal and North-Western Railway and reconstructing line from Barauni Junction to Bhatni Junction	—481
Erecting Telegraph lines with one wire for Bengal and North-Western Railway from Mansi to Baptiahi with Branch, etc.	34,017
Erecting train and through wires for Bengal and North-Western Railway from Bairagnia, Bengal and North-Western to Shikarpur Junction	34,047
Erecting a line of B. C. posts with one wire along North-Western Railway from Aurihar Junction B. N. W. to Jaunpur City, O. and R.	—573
Punjab Division.	
Erecting a 600 lbs. wire for North-Western Railway between certain stations from Ludhiana to Begamabad Railway Station	11,919
Constructing a line for the Railway from Sargoda to Shorkot Road	5,475
Constructing the Telegraph and Telephone lines for the Chenab Canal	—732
Extending Telegraph lines for the Jhelum Canals from Sargoda to Wan, Ghullapur to Malkwal and Sultanpur to Ramdana	—529
Erecting a wire for the Jech Doab Railway from Malkwal to new Railway Crossing	—1,091
Construction of a Telegraph line for the Kalka-Simla Railway from Solon to Simla	—41
Erecting a 600 lbs. wire for the North Western Railway from Lahore to Mooltan	—2,904
Constructing a Telegraph line along the Railway from McLeodganj to Ludhiana	1,14,842
Erecting an iron wire 600 lbs. per mile for the North Western Railway from Lahore Railway Station to Lyallpur Khanewal Junction at Khanewal	19,138
Reconstructing the line from Lahore Southern Junction to Forozepore Crossing at Rawind	60,953
North-West Frontier Province and Kashmir Division	
Erecting Telegraph and Telephone lines for Muzaffergarh Canal	—870
Delhi Division.	
Reconstructing and erecting an extra iron wire 600 lbs. per mile from Rewari to Phulera	62,887
Constructing a Telegraph line along Lower Ganges Canal from Mainpuri to Jalalpur Regulator, Ranjitpur to Sheoli, Lakna to Alampur	17,065
Constructing a Telegraph line a along the Eastern Jumna Canal from Delhi Eastern Jumna Canal Office to Kuakhera Canal Telegraph Office	15,688
Carried over	7,68,736

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—*concld.*	
Brought forward	7,68,736
Rajputana Division.	
Making permanent the Agra-Delhi Chord line from Agra to Delhi	4,322
Erecting a 600 lbs. iron wire from Indian Midland Railway Junction at Itarsi to Jhansi Railway Office Junction	36,513
Constructing and erecting a 300 lbs. iron wire on existing line, also erecting loop to Pulia Inter Canal from Betisa Canal Junction to Bangra, etc.	16,395
Constructing a line along the Nagda-Muttra Railway from Nagda to Shamgarh	23,775
Sind and Baluchistan Division.	
Erecting a 600 lbs. iron wire for North Western Railway from Kotri to Rohri	—982
Erecting a 600 lbs. per mile wire for North Western Railway from Karachi to Kotri	—551
Erecting a 600 lb. iron wire for North Western Railway from Rohri to Multan Cantonment Railway Station	—69
Doubling the number of posts and erecting a second wire for Railway from Spizand to Nushki Railway Station	34,295
Doubling the line and adding a second wire from Hyderabad Sind to Badin	27,706
Erecting a through wire of 600 lbs. wire for the North Western Railway from Sukkur Railway Office Terminal to Multan Cantonment Railway Junction	23,778
Constructing a Canal line from Dera Ghazi Khan to Gajjani Regulator	13,196
TOTAL	9,47,114
Minor Works, each costing less than R10,000	1,84,173
Add—Share of Establishment	(*a*)1,69,693
" " Contingencies	28,235
TOTAL RAILWAY AND CANAL LINES	13,29,215
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	43,46,976
TOTAL CONVERTED IN £ AT R 15—£ 1 £	289,798
LINES UNDER AGREEMENT.	
Arakan Division.	
Constructing a line to connect Kyauktan and Myohoung with Pabru from Kyauktan to Pabru	407
Minor Works each costing less than R10,000	30,927
Add—Share of Establishment	(*a*) 4,699
" Contingencies	759
TOTAL LINES UNDER AGREEMENT	36,792
TOTAL CONVERTED INTO £ at R15=£ 1	2,453

		R
(*a*) Share of Establishment,	Departmental Lines	3,85,558
Ditto	Railway and Canal Lines	1,69,693
Ditto	Lines under Agreement	4,699
As in Note (*a*), page 76		5,59,950

C.-Telegraph.

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1905.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	R	R	R	R
GAZETTED OFFICERS:				
Direction and Divisional Supervision	7,03,878	...	...	7,03,878
Account Office	28,702	...	...	28,702
Check Office and Traffic Office	11,838	...	...	11,838
Stores, Workshops and Electrician	51,391	...	...	51,391
OFFICE ESTABLISHMENTS:				
Direction	53,410	...	...	53,410
Divisional	75,831	42,971	3,99,699	5,18,501
Accounts	93,921	...	...	93,921
Message Check	82,548	...	...	82,548
Stores, Workshops and Electrician	44,784	...	...	44,784
SUBORDINATES:				
Sub-Assistant Superintendents	1,85,283	80,879	74,618	3,40,780
Foremen and Sub-Inspectors, etc.	19,797	1,03,832	...	1,23,629
Telegraph Masters and Signallers	26,995	14,081	26,01,381	26,42,457
Military Signallers	...	...	2,10,660	2,10,660
Line and Signal Office Establishments, etc.	...	2,51,675	13,256	2,64,931
Establishment, Temporary	38,867	5,597	99,209	1,43,673
Total Salaries	14,17,245	4,99,035	33,98,823	53,15,103
Furlough Allowances, etc., paid in England	68,475	...	...	68,475
Allowances for special localities, etc.	70,773	19,747	4,78,996	5,69,516
Travelling Allowances	1,36,099	70,930	1,11,146	3,18,175
Total Salaries and Establishments	16,92,592	5,89,712	39,88,965	62,71,269
Deduct—Charges to Capital:				
Portion charged to Works { Lines . (a) 5,59,950; Buildings . 598 }	*5,60,548*	...	...	*5,60,548*
Do. do. other Departments	*31,176*	*13,575*	*49,915*	*94,666*
Workshop Outturn . (b) 60,974	*60,974*	...	..	*60,974*
Indo-European Telegraphs share of Account Establishment	*13,500*	...	...	*13,500*
NET CHARGE TO REVENUE	10,26,394	5,76,137	39,39,050	55,41,581
Payments to Postal Department for working Combined Office	...	...	8,58,471	8,58,471
Apparatus and Plant	27,396	13,905	2,49,919	2,91,220
Repairs to Lines	...	10,19,571	...	10,19,571
Repairs to Buildings	...	3,101	...	3,101
Rent of Offices, etc.	8,986	10,601	29,446	49,033
Office Contingencies	26,811	9,045	1,54,794	1,90,650
Store Contingencies	*—11,784*	...	...	*—11,784*
Telegraph and Postage Stamps	...	...	22,834	22,834
Stationery and Printing	1,58,464	...	*—276*	1,58,188
Suspense	7,056	...	...	7,056
TOTAL	12,43,323	16,32,360	52,54,238	81,29,921
Deduct—Outlay in England	*68,475*	...	...	*68,475*
Outlay in India	11,74,848	16,32,360	52,54,238	80,61,446
Total Converted into £ at R 15 = £1 £	78,323	108,824	350,283	537,430
Charged in England £	4,565	...	...	4,565
TOTAL £	82,888	108,824	350,283	541,995

(a) *See* Note (a), page 75. (b) Charged to Stores, Capital—item R —*8,39,828* in Account No. 32C., page 71.

No. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1904-1905.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	R	R	R	R	R
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	10,87,700	10,87,700
Telegraph Cables	36,517	...	36,517	77,78,183	78,14,700
	36,517	...	36,517	88,65,883	89,02,400
Telegraph Buildings:					
Signal Offices	21,674	...	21,674	5,88,879	6,10,553
Quarters for Staff	...	...	...	53,289	53,289
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	...	...	...	27,979	27,979
Total Buildings	21,674	...	21,674	6,82,512	7,04,186
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	5,750	...	5,750	...	5,750
" " —Miscellaneous	...	...	...	12,930	12,930
Stores	19,903	...	19,903	2,89,217	3,09,120
Other Suspense Accounts	*—819*	...	*—819*	1,445	626
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	24,834	...	24,834	7,77,028	8,01,862
	83,025	...	83,025	1,03,25,423	1,04,08,448
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	83,025	...	83,025	1,02,69,417	1,03,52,442
PERSIAN SECTION:					
Telegraph Lines	1,70,791	...	1,70,791	29,32,983	31,03,774
Telegraph Buildings:					
Signal Offices	19,570	...	19,570	45,200	64,770
Quarters for Staff	1,348	...	1,348	1,86,860	1,88,208
Total Buildings	20,918	...	20,918	2,32,060	2,52,978
Other Suspense Accounts	*—2,951*	...	*—2,951*	13,385	10,434
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
	1,88,758	...	1,88,758	32,70,906	34,59,664
Deduct— Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	1,88,758	...	1,88,758	32,66,806	34,55,564
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	2,71,783	...	2,71,783	1,37,00,213	1,39,71,996
Ditto Converted into £ at R 15=£ 1 £	18,119	...	18,119	913,348	931,467

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
GULF SECTION:					
London Office, including Constantinople Office	9,644	...	...	...	9,644
Gazetted Officers:					
Direction and supervision	31,085	9,937	...	...	41,022
Engineering and Electrician	6,482	...	46,530	...	53,012
Message Check Office and Traffic Office	...	...	...	7,995	7,995
Office Establishments:					
Direction	7,235	...	...	...	7,235
Message Check	...	...	...	9,599	9,599
Accounts	9,480	...	...	...	9,480
Stores, Workshops and Electrician	3,527	...	...	1,620	5,147
Subordinates:					
Signallers, etc.	...	...	...	1,33,115	1,33,115
Workshop Foremen	...	...	...	5,737	5,737
Cable Establishment	...	...	10,432	...	10,432
Cable Steamer Establishment	...	...	18,484	...	18,484
Medical Establishment	5,198	...	...	...	5,198
Line and Signal Office Establishment	...	12,536	...	12,182	24,718
Local Escorts Establishments	...	2,490	...	...	2,490
Total Salaries	72,651	24,963	75,446	1,70,248	3,43,308
Temporary Establishment	...	...	...	215	215
Furlough Allowances, etc., paid in England	11,557	...	...	...	11,557
Travelling Allowances	2,034	3,817	2,485	2,645	10,981
Allowances for special localities	461	...	600	5,224	6,285
Total Salaries and Establishment	86,703	28,780	78,531	1,78,332	3,72,346
Deduct—Charges to capital—Portion charged to works	*108*	...	*291*	...	*399*
Net charge to Revenue	86,595	28,780	78,240	1,78,332	3,71,947
Payments to Postal Department for working combined offices	...	...	...	1,104	1,104
Stationery and Printing	5,543	...	...	...	5,543
Repairs of Lines, Offices and Cables, etc.	...	15,383	1,26,834	4,527	1,46,744
Expenses of the *Berne Bureau*	...	...	...	...	...
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	66,892	...	66,892
Provision for Crew	...	...	22,444	...	22,444
Store-keeping	1,789	...	...	...	1,789
Office Contingencies, etc.	2,115	2,725	690	22,188	27,718
Rewards for passing examinations in languages	180	...	...	...	180
Passage Money to England	...	...	...	458	458
TOTAL	96,222	46,888	2,95,100	2,11,649	6,49,859
Subsidies to Chiefs	28,792	...	...	...	28,792
GRAND TOTAL	1,25,014	46,888	2,95,100	2,11,649	6,78,651
Deduct—Outlay in England	*21,201*	...	...	...	*21,201*
Outlay in India	1,03,813	46,888	2,95,100	2,11,649	6,57,450
Outlay in India converted into £ at R15 = £1 £	6,921	3,126	19,673	14,110	43,830
Charged in England £	1,413	...	...	...	1,413
TOTAL £	8,334	3,126	19,673	14,110	45,243

No. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	R	R	R	R
London Office	4,822	...	...	4,822
Gazetted Officers:				
Direction and Supervision	53,098	...	...	53,098
Medical Officers	17,464	...	...	17,464
Office Establishments:				
Direction	4,593	...	...	4,593
Accounts	4,740	...	...	4,740
Stores	16	...	...	16
Medical	242	...	...	242
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 39,884	...	39,884
Signallers, etc.	...	...	75,104	75,104
Line and Signal Office Establishment	...	10,856	6,523	17,379
Total Salaries	84,975	50,740	82,827	2,18,542
Temporary Establishment	...	...	443	443
Furlough Allowances, etc., paid in England	11,321	...	...	11,321
Allowances for special localities, etc.	4,007	3,034	7,442	14,483
Travelling Allowances	8,476	20,585	6,160	35,221
Total Salaries and Establishment	1,08,779	74,359	96,872	2,80,010
Deduct—Charges to Capital— Portion charged to other Departments	...	*3,846*	*316*	*4,162*
Net charge to Revenue	1,08,779	70,513	96,556	2,75,848
Stationery and Printing	4,281	...	...	4,281
Repairs, etc., of Lines and Buildings	1,876	74,158	5,518	81,552
Office Contingencies	5,159	2,151	20,654	27,964
Store-keeping	356	...	...	356
Expenses of the *Berne Bureau*	...	...	...	...
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	600	600
Passage Money to England	...	...	734	734
GRAND TOTAL	1,20,451	1,46,822	1,24,062	3,91,335
Deduct—Outlay in England	*16,143*	...	*600*	*16,743*
OUTLAY IN INDIA	1,04,308	1,46,822	1,23,462	3,74,592
Outlay in India converted into £ at R15=£1 . £	6,954	9,788	8,231	24,973
Charged in England . £	1,076	...	40	1,116
TOTAL £	8,030	9,788	8,271	26,089

(a) Includes pay of the Superior Establishment of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1905.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
Fees for coining Silver	285	5,35,087	5,35,372	
Assay Fees	...	825	825	
Gain on Coinage Operations	16,317	1,06,394	1,22,711	
Gain on Copper Coinage	7,99,226	...	7,99,226	
Sale of old stores and materials	1,359	3,083	4,442	
Miscellaneous receipts	4,53,828	11,79,050	16,32,878	
TOTAL, INDIA . R	12,71,015	18,24,439	30,95,454	
Total India converted into £ at R15=£1 £				206,364
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins, sent to England for assay, etc. £				46
TOTAL RECEIPTS UNDER THE HEAD "MINT" £				206,410

CHARGES.	Calcutta.	Bombay.	TOTAL.	
Establishment and Contingencies:	R	R	R	
Direction and Office	66,385	72,233	1,38,618	
Bullion Establishment	13,915	...	13,915	
Operative Establishment	1,53,012	1,36,463	2,89,475	
Assay Establishment	55,314	55,178	1,10,492	
Office expenses	50,413	35,993	86,406	
	3,39,039	2,99,867	6,38,906	
Loss on Coinage:				
Loss on withdrawal of Light Sovereign	3,700	7,876	11,576	
Loss of weight in coining Gold	...	47	47	
Loss of weight in coining Silver	70,459	1,16,998	1,87,457	
Loss on recoining old Coins	3,13,173	1,34,646	4,47,819	
Cost of Copper alloy	28,950	71,694	1,00,644	
Value of Copper used for contingent purposes	3,231	1	3,232	
Difference between Mint and Bazar value of Silver	5,033	...	5,033	
Freight and other charges on account of Gold remitted to England	...	—4	—4	
Conveyance charges on account of Silver despatched to Calcutta	...	—12,408	—12,408	
	4,24,546	3,18,850	7,43,396	
Purchase of Local Stores:				
Cost of country Coal, Oil, etc.	79,245	91,220	1,70,465	
TOTAL, INDIA R	8,42,830	7,09,937	15,52,767	
Total India converted into £ at R15=£1 £				103,518
CHARGES IN ENGLAND—			£	
Purchase of sets of Coins of various countries for use in India, etc.			629	
Cost of assay of Indian Coins			20	
			649	
Stores for India			13,710	14,359
TOTAL CHARGES UNDER THE HEAD "MINT" £				117,877

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	R	R	R	R
Pensions and Gratuities to Mint Servants	14,215	...	12,633	26,848
Value of Stationery supplied	2,367	...	212	2,579
Value of Printing executed by Government Press	569	...	2,343	2,912
	17,151	...	15,188	32,339
Estimated Value of Mint Buildings on 31st March 1905	24,95,649	...	7,43,053	32,38,702

Note.—This does not include Absentee and Pension Allowances in England.

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

No. 33.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1905—*continued*.

Statement showing Coinage at the Indian Mints, during the Year.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
		R		R		R
SILVER:						
Rupees	40,721,640	4,07,21,640	68,063,273	6,80,63,273	108,784,913	10,87,84,913
Quarter Rupees	10,026,130	25,06,533	...	...	10,026,130	25,06,533
Eighth Rupees	19,303,364	24,12,920	...	...	19,303,364	24,12,920
British Dollars	...	...	648,847	14,72,291	648,847	14,72,291
Straits Dollars	...	...	20,364,664	4,62,09,286	20,364,664	4,62,09,286
COPPER:						
Quarter-Annas	104,594,336	16,34,287	...	...	104,594,336	16,34,287
Half-Pice	8,464,020	66,125	...	...	8,464,020	66,125
Pie-Pieces	16,506,127	85,969	...	...	16,506,127	85,969
Straits Cents	6,467,444	1,45,517	...	...	6,467,444	1,45,517
Ceylon Cents	1,507,250	15,073	...	...	1,507,250	15,073
Ceylon half cents	1,000,000	5,000	...	...	1,000,000	5,000
Ceylon one-fourth cents.	102,625	257	...	...	102,625	257
	208,692,936	4,75,93,321	89,076,784	11,57,44,850	297,769,720	16,33,38,171

C—Mint.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section D.—Civil Departments.

Revenue £1,547,333. Expenditure £12,399,763.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration	34	Expenditure	84	...	...	1,475,436
"	34A	Details of Charges under Secretariats	85	326,335	...	...
"	34B	" " Tour Charges	86	46,114	...	...
"	34C	Net Receipts in the Paper Currency Department	86	168,789	...	...
Law and Justice	35A	Receipts	87	...	499,697	...
"	35B	Expenditure	88	...	...	3,044,799
"	35C	Details of Charges under High Courts, &c.	89	244,844	...	...
"	35D	" " Civil and Sessions Courts	89	982,373	...	...
"	35E	" " Criminal Courts	89	886,702	...	...
"	35F	" " Jails	90	594,870	...	...
"	35G	" " Convict Charges	90	111,250	...	...
Police	36A	Receipts	90	...	328,393	...
"	36B	Expenditure	91	...	...	3,158,815
Marine	37A	Receipts	92	...	343,999	...
"	37B	Expenditure	95	...	...	795,653
Education	38A	Receipts	97	...	194,381	...
"	38B	Expenditure	97	...	...	1,479,642
Ecclesiastical	39	Expenditure	98	...	...	121,039
Medical	40A	Receipts	99	...	82,884	...
"	40B	Expenditure	99	...	...	996,840
Political	41	Expenditure	101	...	...	790,339
Scientific and other Minor Departments	42A	Receipts	102	...	97,979	...
"	42B	Expenditure	103	...	...	537,200
"	42C	Details of Survey Charges	104	119,490	...	...
				Total	1,547,333	12,399,763

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	R	R	R	R		R	R	R	R	R	R	R	R
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	...	1,17,045	1,20,000	2,37,045	
" of Lieutenant-Governors	...	...	...	96,000	...	96,000	96,000	96,000	...	...	...	3,84,000	
" of Chief Commissioners	1,919	53,734	...	...	49,600	13,073	...	...	52,667	...	...	1,70,993	
" of Commissioner in Sindh, including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	...	1,22,359	1,22,359	
Staff and Household Charges	2,79,988	20,315	...	72,026	13,456	87,835	64,639	58,264	18,463	45,993	1,86,393	8,47,372	
Expenditure from Contract Allowance (a)	...	...	...	10,071	...	9,503	25,350	7,977	...	85,509	28,515	1,66,925	
Durbar Fund	1,94,000	...	...	...	...	...	...	...	...	...	...	1,94,000	23,73,494
Executive Council	4,23,266	...	...	...	...	...	...	...	...	1,37,310	1,28,400	6,88,976	
Legislative Council	91,582	...	...	20,168	...	60,970	9,061	...	...	3,023	433	1,85,237	
Military Secretary: Salaries, Establishment, etc.	5,30,428	...	...	...	...	...	...	...	10,247	...	...	5,40,675	
Public Works Secretary: Salaries, Establishment, etc.	3,76,420	...	...	...	...	...	...	...	...	...	...	3,76,420	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	19,30,719	2,45,573	...	3,27,316	1,31,907	6,40,180	3,32,328	2,26,427	91,332	4,29,775	5,39,468	48,95,025	
Tour Charges (as per Details in Account No. 34B)	4,04,299	45,968	...	(b)17,127	9,704	(b)28,654	(b)37,903	(b)54,908	5,849	(b)7,086	(b)80,205	6,91,703	73,78,036
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	...	...	...	3,09,496	3,06,180	...	...	1,71,270	...	7,86,946	
Financial Commissioner	...	...	...	1,23,223	...	...	...	1,72,793	65,375	...	...	3,61,391	
Inspector General of Stamps, Registration, and Excise, etc.	...	64,491	...	...	52,831	...	49,829	60,459	...	...	15,758	2,43,368	
Commissioners: Salaries, Establishments, etc.	2,455	2,03,206	59,481	4,55,062	54,702	6,37,776	5,04,853	2,83,871	...	...	2,59,959	24,61,365	38,53,070
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	4,83,603	1,35,760	2,928	2,97,229	54,431	3,81,684	2,96,892	2,58,147	...	2,90,180	3,15,558	25,16,412	
Accountant General, Public Works Department	2,35,475	...		...	...	...	...	...	...	...	...	2,35,475	
Paper Currency Department (*vide* Acct. No. 34C)	1,28,353	...	...	38,632	...	...	14,376	17,977	...	35,243	89,763	3,24,344	
Reserve Treasury	11,481	...	...	...	...	...	...	...	...	...	...	11,481	
Allowances to Presidency Banks	2,09,064	...	...	...	...	...	...	...	...	26,926	63,338	2,99,328	33,87,040
General Establishment of Local Funds (including Wards Establishment)	3,582	40,422	37,351	...	2,851	2,70,161	87,696	1,37,510	27,654	3,29,782	1,19,348	10,56,357	10,56,357
TOTAL CHARGES IN INDIA . R	55,57,434	8,09,469	99,760	14,56,854	3,69,482	25,35,332	18,25,107	13,74,333	2,71,587	16,79,142	20,69,497		1,80,47,997
Total India converted into £ at R15=£1 . £													1,203,200
CHARGES IN ENGLAND:													
Salaries of the Secretary of State and Council for India and Establishment, etc.												131,892	
Auditor and Assistants under the Government of India, Act 1858, s. 52												7,169	
Store Department: Wages of artificers and labourers, etc.												27,025	
Law Charges												225	
Bank of England and Bank of Ireland for management of debt												47,834	
Postage of despatches to India												453	
Telegrams to India												5,723	
Books and Newspapers supplied to India, not invoiced as Stores												1,022	
Allowance to the Governor-General for passages of himself and family from India												650	
Balance of salary of a Member of the Council of the Governor General												216	
Passages etc., of officers on appointments to Departments in India												295	
Office Contingencies												13,934	
												236,438	
Stores for India:													
Currency Notes, etc.												35,798	
TOTAL CHARGES IN ENGLAND £													272,236
TOTAL GENERAL ADMINISTRATION CHARGES . £													1,475,436

(a) Exclusive of expenditure on account of tour which has been shown under the head "Tour Charges."
(b) Includes R15,117, R25,672, R32,328, R45,371, R4,491 and R74,855, Expenditure from Contract Allowance in Burma, Bengal, the United Provinces of Agra and Oudh, Punjab, Madras and Bombay, respectively.

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1905.

INDIA, GENERAL.	R	R
Secretariats:		
Legislative Department	1,66,371	
Financial Department	3,95,735	
Home Department	3,44,670	
Foreign Department	7,19,823	
Revenue and Agricultural Department	2,34,326	
Commerce and Industry Department	25,194	
Translator's Department	7,343	
Officer in charge of the Records of the Government of India	36,509	
Payment to Officers of other Provinces	748	
		19,30,719
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,72,244	
Revenue Department	73,329	
		2,45,573
BURMA.		
Secrtaries to Government:		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,74,333	
Translator's Department (a)	17,754	
Allowance and contingent charge	35,229	3,27,316
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges	..	1,31,907
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	2,22,326	
Revenue and General Departments	1,22,680	
Financial and Municipal Departments	1,51,442	
Allowance and Contingent Charges	(b)1,04,813	
Marine Department	10,249	
Translator's Department	23,798	
Librarian's Department	4,872	
		6,40,180
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	..	3,32,328
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	..	2,26,427
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	..	91,332
MADRAS.		
Secretaries to Government:		
Public, Educational and Legislative Departments	2,01,782	
Revenue Department	1,08,033	
Translator's Department	30,434	
Local and Municipal Department	89,526	
		4,29,775
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	2,09,717	
Revenue and Financial Departments	1,41,274	
Separate Department	18,319	
Translator's Department	46,883	
General, Educational, Marine, and Ecclesiastical Departments	1,09,660	
Secretariat Record Office	4,645	
Payments to Officers of other Provinces	8,970	
		5,39,468
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 34	R	48,95,025
Total India converted into £ at R15=£1	£	326,335

(a) Includes R220 for Hlutdaw Establishment.
(b) Includes Allowances and Contingent Charges of the Judicial, Revenue and Financial Departments.

No. 34B.—DETAILED ACCOUNT of Tour Charges for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Total.
	R	R		R	R	R	R	R	R	R	R
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	579	...	...	...	...	1,601	2,180
Travelling Allowances	91,405	14,650	2,011	7,367	2,905	4,303	9,537	3,194	5,521	2,371	1,43,264
Special Train	90,520	...	7,544	...	10,708	12,444	2,565	...	...	3,104	1,26,885
Posting Bullock Train and Railway Train hire	149	...	3,429	...	2,390	10,098	29,866	1,197	...	18,845	65,974
Purchase and Repair of Tents, and Camp, Establishment and Furniture	75,951	15,579	685	69	1,632	720	10,346	...	1,111	43,570	1,49,663
Temporary Establishment	4,916	1,577	58	...	501	...	...	...	431	4,888	12,371
Miscellaneous	1,41,358	14,162	3,400	2,268	9,939	10,338	2,594	1,458	23	5,826	1,91,366
Total Tour Charges as in Account No. 34 . R	4,04,299	45,968	17,127	9,704	28,654	37,903	54,908	5,849	7,086	80,205	6,91,703
Total India converted into £ at R15=£1										£	46,114

No. 34C.—ACCOUNT showing the Receipts and Charges of the Paper Currency Department for the Year ended 31st March 1905.

Receipts.

	R	R
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by A t III of 1905—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	22,683	
Total Receipts . R		34,93,103

Note.—Amount of Securities held on the 31st March 1905 was as follows :—

	Amount.	Cost Price.
	R	R
3½ per cent.	8,15,95,000	8,00,00,000
3 "	2,04,86,500	1,99,99,946
Total R	10,20,81,500	9,99,99,946

Charges.

	R	R	R
Charges in the Department—			
Salaries and Establishment Charges	2,89,530		
Travelling Allowances	1,558		
Purchase of Stationery	86		
House, Lighting, Police and Water Rates	6,065		
Service Telegrams	1,940		
Purchase of Service Stamps	4,367		
Cost of Chests, Bags, and Locks	569		
Dead Stock (Cost of Office Furniture, etc.)	2,807		
Freight on Note Forms, etc., paid in India	431		
Charges for Remittance	630		
Contingencies	16,361		
As in Account No. 34 R		3,24,344	
Charges in other Departments—			
Salary			
Pensions and Gratuities	4,183		
Cost of Note Forms received from England, including freight	27,522		
Do. Iron Safes do. do.	5,40,858		
Value of Stationery supplied	48,753		
Value of Printing executed by Government Press	5,648		
Repairs of Buildings and other Public Works Charges connected with the Department	5,590		
	4,373		
		6,36,927	
Total Charges . R			9,61,271
Net Profit in 1904-1905 . R			25,31,832
Do. converted into £ at R15=£1 £			168,789

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	R	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property .	11,197	17,454	12,770	25,915	6,344	38,391	21,749	14,353	883	36,836	28,026	2,13,918
Court Fees realized in Cash .	1,145	21,075	2,544	2,735	9,725	47,171	1,52,782	6,938	1,733	23,982	44,202	3,14,032
General Fees, Fines, and Forfeitures . . .	46,540	81,815	34,513	4,56,936	56,996	6,52,920	2,86,598	2,37,829	75,572	6,89,587	3,30,967	29,50,273
Pleadership Examination Fees	...	1,440	400	...	2,870	37,455	13,856	...	...	6,475	3,388	65,884
Miscellaneous Fees and Fines:												
Record Room Receipts .	...	...	135	323	...	1,641	2,623	43,386	3,648	...	14,858	66,614
Other Receipts . .	96,778	2,541	572	1,843	1	4	51	32,160	2,443	17,223	1,353	1,54,969
Miscellaneous . . .	2,143	1,503	180	551	1,450	20,482	3,040	245	...	6,425	12,675	48,694
TOTAL COURTS OF LAW .	1,57,803	1,25,828	51,114	4,88,303	77,386	7,98,064	4,80,699	3,34,911	84,279	7,80,528	4,35,469	38,14,384
Jails:												
Sale-proceeds of Jail Manufactures . . .	10,620	1,53,017	19,946	3,81,326	70,181	13,66,149	3,20,521	1,74,025	16,870	5,30,628	1,09,190	31,52,473
Convict Receipts at Port Blair	2,96,318	...	...	...	...	...	...	...	...	...	...	2,96,318
Hire of Convicts . .	3,433	...	116	26,305	6,782	714	8,338	46	3	27,667	60,051	1,33,455
Other Jail Receipts . .	2,893	3,555	695	19,950	1,024	19,849	11,416	6,417	1,495	7,935	23,597	98,826
TOTAL JAILS .	3,13,264	1,56,572	20,757	4,27,581	77,987	13,86,712	3,40,275	1,80,488	18,368	5,66,230	1,92,838	36,81,072
TOTAL RECEIPTS UNDER LAW AND JUSTICE . .	4,71,067	2,82,400	71,871	9,15,884	1,55,373	21,84,776	8,20,974	5,15,399	1,02,647	13,46,758	6,28,307	74,95,456
											Total India converted into £ at R15=£1 . £	499,697

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:												
Salaries, Establishments and Contingencies of—	R	R	R	R	R	R	R	R	R	R	R	R
High Courts (as per details in Account No. 35C)	...	...	...	...	...	13,49,08[illegible]	4,62,812	...	...	5,73,190	6,63,286	30,48,372
Chief Courts (as per details in Account No. 35C)	...	...	...	2,92,463	...	...	...	3,31,821	...	...	...	6,24,284
Judicial Commissioner	6,770	94,278	45,359	67,610	...	...	1,93,271	...	53,360	...	50,869	5,11,517
Law Officers	3,074	17,564	8,908	87,426	22,931	4,04,292	1,52,241	1,41,901	6,212	1,65,067	2,58,273	12,67,889
Administrator General	84,568	...	...	...	...	...	...	...	...	2,294	2,986	89,848
Civil and Sessions Courts (as per details in Account No. 35D)	90,766	2,02,872	1,59,791	2,10,386	2,39,718	50,95,218	25,92,717	12,89,259	1,37,008	26,46,277	20,71,576	1,47,35,588
Criminal Courts (as per details in Account No. 35E)	1,93,424	8,72,732	22,716	24,26,150	4,76,272	26,59,533	19,88,686	15,89,430	2,89,352	12,94,786	14,87,456	1,33,00,537
Coroner's Court	...	...	...	...	...	8,421	...	...	...	...	12,435	20,856
Presidency Magistrate's Court	...	...	...	...	...	81,045	...	...	...	59,781	95,112	2,35,938
Courts of Small Causes	4,926	25,346	69,983	48,804	...	1,63,861	80,546	36,577	...	95,716	2,35,143	7,60,902
Pleadership Examination Charges	...	300	280	...	242	12,013	13,856	...	...	5,503	294	32,488
Refunds	16,235	11,602	5,418	76,609	6,151	89,037	47,133	41,098	4,761	97,602	42,682	4,38,328
TOTAL COURTS OF LAW	3,99,763	12,24,694	3,12,455	32,09,448	7,45,314	98,62,504	55,31,262	34,30,086	4,90,693	49,40,216	49,20,112	3,50,66,547
Jails:												
Jails (as per details in Account No. 35F)	75,331	4,44,252	83,711	10,17,298	1,88,343	25,74,992	14,54,172	9,49,147	98,742	12,63,566	7,73,497	89,23,051
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	16,68,754	...	...	...	...	...	...	...	...	...	...	16,68,754
Convict Charges at Straits Settlements	4,300	...	...	...	...	...	...	...	...	...	...	4,300
Refunds	...	699	...	192	...	172	176	360	37	−50	267	1,853
TOTAL JAILS	17,48,385	4,44,951	83,711	10,17,490	1,88,343	25,75,164	14,54,348	9,49,507	98,779	12,63,516	7,73,764	1,05,97,958
TOTAL CHARGES IN INDIA R	21,48,148	16,69,645	3,96,166	42,26,938	9,33,657	1,24,37,668	69,85,610	43,79,593	5,89,472	62,03,732	56,93,876	4,56,64,505

	£	£
Total India converted into £ at R15 = £1		3,044,300
CHARGES IN ENGLAND:		
Passage and Outfit Allowance of a Judge of the High Court, United Provinces	300	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports etc.	180	
	480	
Stores for India	19	499
TOTAL CHARGES UNDER LAW AND JUSTICE £		3,044,799

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS FOR the Year ended 31st March 1905.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Salaries of Judges (a)	1,74,161	(b)7,48,261	3,00,850	2,08,743	(b)3,03,583	(b)3,50,567	20,86,165
Appellate Branch: Salaries, Establishments and Contingencies	1,18,302	3,34,348	1,61,962	1,23,078	2,69,607	1,11,058	15,86,491
Original Branch: Salaries, Establishments and Contingencies		2,66,475	...	...		2,01,661	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B.	2,92,463	13,49,084	4,62,812	3,31,821	5,73,190	6,63,286	36,72,656
			Total India converted into £ at R15=£1			£	244,844

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs. (a)	49,215	1,48,455	50,770	1,36,250	98,406	24,96,735	12,84,038	7,15,790	80,723	10,82,345	10,04,842	71,47,569
Establishment	18,290	42,150	39,941	28,556	71,816	11,79,218	6,09,060	2,20,261	19,221	6,69,110	6,10,076	35,07,699
Ditto, Judicial Record.	...	...	12,525	...	...	...	88,014	12,237	740	...	...	1,13,516
Service of Processes	20,724	...	40,816	5,427	44,061	8,10,941	4,86,540	2,35,698	25,356	7,25,210	2,90,350	26,85,123
Travelling Allowances	1,309	6,334	2,690	9,318	4,658	33,039	20,499	22,000	2,366	6,887	36,660	1,45,760
Diet of Witnesses	63	...	1,890	20,285	2,878	39,017	37,635	...	...	44,945	36,109	1,82,822
Service Postage	331	1,133	6,472	1,340	1,538	30,273	13,083	44,061	2,771	22,809	22,767	1,46,578
Other Contingent Charges	834	4,800	4,687	6,918	16,361	1,45,872	53,848	39,212	5,831	52,104	46,072	3,76,539
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	24,700	24,700
Remuneration to copyists	...	...	...	2,292	...	3,60,123	...	...	...	42,867	...	4,05,282
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35B.	90,766	2,02,872	1,59,791	2,10,386	2,39,718	50,95,218	25,92,717	12,89,259	1,37,008	26,46,277	20,71,576	1,47,35,588
							Total India converted into £ at R15 = £1				£	982,373

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	32,009	1,85,012	...	4,03,075	1,22,890	5,14,533	5,22,400	3,23,516	51,406	1,21,417	2,82,792	25,59,050
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	29,469	2,41,982	...	6,60,731	1,47,212	9,89,384	6,66,086	3,94,610	71,907	4,45,368	6,26,504	42,73,253
Salaries of Cantonment, City, and Railway Magistrates, etc.	(a) 68,961	(a)26,785	3,600	(a)30,877	...	(a)27,182	(a) 1,57,255	(a) 1,23,879	(a)19,199	(a) 9,919	(a)86,902	5,54,559
Establishments	41,702	2,16,136	4,048	4,57,815	1,04,217	5,57,319	3,47,922	3,68,647	69,717	4,41,814	1,64,391	27,73,728
Travelling Allowances	6,631	24,061	214	1,23,293	23,129	1,40,264	67,814	60,409	12,364	84,418	1,34,126	6,76,723
House-rent and other Allowances.	600	1,200	...	9,997	...	2,388	...	6,028	8,836	10,704	...	39,753
Diet and Road Money to Witnesses and accused persons.	1,296	27,971	13,268	3,68,273	6,140	65,918	1,13,910	1,27,586	12,696	86,416	77,980	9,01,454
Service of Processes	...	97,803	293	2,36,596	16,571	1,32,098	...	...	...	970	...	4,84,331
Service Postage	2,266	17,802	225	27,234	7,952	28,898	19,053	84,373	17,169	12,063	45,260	2,62,295
Other Contingent Charges	12,240	33,980	1,068	1,08,259	48,161	2,01,549	94,246	1,00,382	26,058	81,697	14,666	7,22,306
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	...	54,835	54,835
Deduct—Recoveries	*1,750*	...	...	...	...	...	...	...	...	...	...	*1,750*
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35B. R	1,93,424	8,72,732	22,716	24,26,150	4,76,272	26,59,533	19,88,686	15,89,430	2,89,352	12,94,786	14,87,456	1,33,00,537
							Total India converted into £ at R15=£1				£	886,702

(a) Including Exchange Compensation Allowance.
(b) Includes R2,927, R418 and R183 for travelling allowance to Judges in Bengal, Madras and Bombay respectively.
(c) The remaining part is charged under "Land Revenue."

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Inspection and General Superintendence	...	31,871	...	46,437	...	51,784	42,626	41,267	...	37,892	38,991	2,90,868
Presidency Jails	...	...	...	...	...	85,228	...	...	...	1,15,560	60,959	2,61,747
Central Jails	...	1,53,131	47,339	3,80,687	1,806	5,94,594	4,64,041	1,94,834	...	3,48,624	1,79,489	23,64,545
District Jails	56,497	1,17,187	18,356	2,81,439	96,318	7,13,854	6,69,206	4,60,387	76,332	2,03,757	2,43,616	29,36,949
Subsidiary Jails	11,262	3,301	2,651	87,249	27,671	1,52,667	51,231	46,085	7,870	1,07,017	18,772	5,15,776
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	...	83,296	...	...	1,05,829	1,89,125
School of Industry	...	...	...	...	...	...	3,946	3,743	...	...	...	7,689
Charges for Moving Prisoners	...	10,800	763	28,109	2,911	46,213	26,096	34,012	4,398	37,523	27,992	2,18,817
Jail Manufactures	7,572	1,27,962	14,602	1,93,377	59,637	9,30,652	1,97,026	85,523	10,142	4,13,193	94,282	21,33,968
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	3,567	3,567
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	75,331	4,44,252	83,711	10,17,298	1,88,343	25,74,992	14,54,172	9,49,147	98,742	12,63,566	7,73,497	89,23,051
Total India converted into £ at R15 = £1 . £												594,870

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1905.

	R
INDIA, GENERAL.	
Salary and Establishment of the Superintendent, including Judicial Establishment	1,29,560
Police Establishment	1,40,196
Medical, Commissariat, and other Establishments	1,62,491
Ecclesiastical Establishment, Chaplain	9,384
Commissariat Supplies	5,68,895
Stores, Clothing, Tools, etc.	3,65,037
Passage and Subsistence Money to Convicts	1,37,194
Freight	1,50,961
Miscellaneous Contingencies	4,986
Refunds	50
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B. . R	16,68,754
Total India converted into £ at R15 = £1 . £	111,250

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Police supplied to Railways	...	...	1,079	...	...	...	...	...	...	...	...	1,079
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	39,083	866	...	16,445	491	10,312	72,236	5,62,920	76,622	360	65,615	8,44,950
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	388	6,973	2,086	35,002	1,776	38,794	25,177	37,742	2,768	55,570	1,35,922	3,42,198
Recoveries on account of Presidency Police	...	...	...	...	...	1,01,780	...	...	...	46,209	1,77,435	3,25,424
Recoveries on account of Village Police	...	...	...	...	2,262	5,08,320	...	9	...	...	...	5,10,591
Cash Receipts under the Arms Act	166	...	...	478	2	980	4	141	3,289	131	273	5,464
Fees, Fines, and Forfeitures	14,263	1,96,359	87,006	3,84,124	97,020	5,63,826	4,25,210	1,12,111	6,987	3,40,192	2,89,486	25,16,584
Contributions for Pensions	14,389	3,104	712	2,565	132	...	8,984	1,275	37	559	4,269	36,026
Miscellaneous	10,455	4,463	2,676	12,001	71,838	8,141	42,933	29,344	2,038	63,279	96,409	3,43,577
TOTAL POLICE RECEIPTS R	78,744	2,11,765	93,559	4,50,615	1,73,521	12,32,153	5,74,544	7,43,542	91,741	5,06,300	7,69,409	49,25,893
Total India converted into £ at R15 = £1 . £												328,393

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Presidency Police	...	...	...	...	...	8,62,316	...	...	...	3,30,858	3,92,021	15,85,195
Provincial Superintending Officers of the District Police	...	66,817	...	1,45,774	...	1,85,253	1,83,745	1,37,269	35,182	1,66,644	1,11,557	10,32,241
District Executive Force:												
District Superintendents and Assistants(a)	52,613	1,68,902	54,610	5,99,879	96,062	4,71,842	4,68,469	3,22,293	57,583	3,52,623	2,77,790	29,22,666
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	24,124	24,124
Inspectors, Constables, etc. (a)	4,10,672	10,15,373	3,51,062	26,79,748	3,67,442	32,49,365	32,79,671	17,45,127	3,24,312	26,04,266	31,01,365	1,91,28,403
Police Hospitals—Establishments and Charges	2,742	17,222	...	...	6,830	46,246	33,510	...	...	34,350	1,898	1,42,798
Police Training Schools	...	384	...	3,009	...	20,704	49,886	...	...	11,054	...	85,037
Office and other Establishments	10,476	1,128	1,696	68,614	14,392	1,73,631	98,026	4,248	1,088	1,42,759	1,48,266	6,64,324
Clothing	21,724	42,785	8,964	1,61,493	26,496	1,54,698	2,73,743	66,068	11,721	2,00,940	1,16,079	10,78,711
Arms, Accoutrements, and Ordnance Stores	1,177	55,042	7,655	62,590	15,297	39,794	75,055	54,828	3,174	1,32,912	57,764	5,05,288
Rewards	969	6,859	2,648	1,08,271	9,179	28,622	76,051	18,320	3,425	6,642	5,214	2,66,200
Rents, Rates and Taxes	6,633	2,760	209	30,806	3,165	30,440	9,851	712	—57	18,136	6,707	1,09,362
Service Postage and Telegrams	5,038	16,240	5,949	23,748	7,525	63,072	41,828	53,795	7,833	44,763	69,895	3,39,686
Travelling and Tour Charges	31,194	78,023	20,226	2,46,308	36,894	3,05,255	2,64,605	1,70,375	13,506	2,89,473	2,53,398	17,09,257
House-rent and other Allowances	9,761	26,400	1,260	94,117	29,872	2,18,985	1,65,714	52,553	13,254	2,48,823	45,181	9,05,920
Petty Construction and Repairs	97	31,399	1,532	2,12,648	40,452	2,68,313	...	39,527	5,659	87,967	65,331	7,52,925
Purchase, hire, etc., of Boats	...	...	...	6,101	14,911	72,888	...	...	...	6,857	300	1,01,057
Compensation for dearness of Provisions	...	...	...	561	...	...	...	...	...	...	...	561
Miscellaneous	9,263	24,125	11,423	86,786	18,175	1,11,577	75,957	40,116	14,593	59,874	63,179	5,15,068
TOTAL DISTRICT EXECUTIVE FORCE . R	5,62,359	14,86,642	4,67,234	43,84,679	6,80,692	52,55,432	49,12,366	25,67,962	4,56,091	42,41,439	42,36,491	2,92,51,387
Municipal and Cantonment Police	...	...	...	3,998	...	42,700	...	5,61,271	76,622	...	48,362	7,32,953
Village Police	...	...	3,05,682	19,766	1,238	5,27,234	31,52,774	...	...	4,706	9,66,519	49,77,919
Special Police	...	...	...	54,71,674	8,45,058	1,45,145	3,366	1,52,502	4,69,008	14,885	5,07,741	76,09,379
Railway Police	52,626	24,838	4,775	40,719	5,336	1,83,550	1,81,922	3,18,941	44	1,17,885	1,09,331	10,39,967
Central Criminal Intelligence Department	2,19,648	...	...	...	...	...	...	...	...	...	...	2,19,648
Cattle Pounds	2,446	89,033	48,745	14,265	26,194	27,930	1,33,121	40,352	3,889	2,44,229	1,06,497	7,36,701
Steam Boiler Inspection Establishment and Charges	...	...	6,134	32,108	...	42,084	...	...	...	14,839	45,644	1,40,809
Miscellaneous	...	...	...	100	...	...	1,019	3,894	514	...	80	5,607
Refunds	121	1,130	1,177	5,495	745	16,786	6,194	1,404	145	1,523	6,371	41,091
TOTAL CHARGES IN INDIA R	8,37,200	16,68,460	8,33,747	1,01,18,578	15,59,263	72,88,430	85,74,507	37,83,595	10,41,495	51,37,008	65,30,614	4,73,72,897

Total India converted into £ at R15= £1 . £ 3,158,193

CHARGES IN ENGLAND:
Passage to India of Assistant Superintendents on appointment, etc. . £ 622

TOTAL POLICE CHARGES . £ 3,158,815

(a) Including Exchange Compensation Allowance.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1905.

	India.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	R	R	R	R	R	R
Pilotage Receipts	...	...	...	13,73,837	...	13,73,837
Cost of Work executed for Port and Local Funds and for Private Individuals	21.52,538	...	...	...	...	21,52,538
Hire of Vessels	7,28,904	...	...	...	...	7,28,904
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	48,856	2,764	812	...	...	52,432
Miscellaneous	...	182	...	...	...	182
Registration and other Fees:						
Fees realized at the Shipping Office	...	5,877	...	74,004	79,592	1,59,473
Examination Fees	...	2,482	...	3,061	...	5,543
Other Fees	...	...	...	161	...	161
Freight, Passage, and Tonnage	1,066	4,269	...	...	...	5,335
Miscellaneous:						
Deductions for Mess Money	...	...	...	12,955	...	12,955
Coast Light Dues	...	4,89,543	...	...	...	4,89,543
Survey Fees	...	9,882	...	26,804	...	36,686
Contribution	...	4,250	...	195	1,402	5,847
Other Items	39,831	7,338	...	29,346	40	76,555
TOTAL RECEIPTS IN INDIA . R	29,71,195	5,26,587	812	15,20,363	81,034	50,99,991
Total India converted into £ at R15=£1 £						339,999
RECEIPTS IN ENGLAND:						
Sum received from the Admiralty on account of the sale of the Gunboats "Assaye" and "Plassey"						4,000
TOTAL MARINE RECEIPTS						343,999

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1905.

	Salaries and Establishments.	Contingencies.	R
IMPERIAL CHARGES:—INDIA, GENERAL.			
General Supervision and Accounts.	R	R	
Naval Commander-in-Chief, India Station	10,000	...	
			10,000
Director and Deputy Director of the Royal Indian Marine	87,473	6,838	
Examiner of Marine Accounts	61,995	1,456	
	1,49,468	8,294	
			1,57,762
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	78,869	3,170	
Office Establishment	6,975	...	
	85,844	3,170	
			89,014
Miscellaneous Shore Establishments.			
Perim Light-house	3,636	4,738	
Miscellaneous	9,774	...	
	13,410	4,738	
			18,148
Dockyards.	Kidderpore.	Bombay.	
Staff Officer's Department	15,427	19,828	
Constructor's Department	15,963	23,832	
Factory Branch	27,977	37,901	
Builder's Branch	10,410	26,682	
Store-Keeper's Department	23,684	41,348	
Cashier's Office	8,677	13,379	
Dockyard Dispensary	2,257	4,001	
Wages of Artificers and Labourers	3,26,242	7,51,888	
Miscellaneous	14,086	3,314	
	4,44,723	9,22,173	
	4,44,723	9,22,173	
			13,66,896

Salaries and Allowances of Officers and Men afloat.

Harbour and Sea-going Vessels.

Gross Tonnage.	Indicated Horse-Power.			R
2,723	2,304	Troopship "Clive"	72,203	
2,246	1,077	Troopship "Canning"	60,461	
1,524	2,202	Troopship "Dalhousie"	50,061	
6,291	10,190	Dufferin	1,810	
1,125	2,157	"Mayo"	48,339	
903	1,277	Despatch Vessel "Lawrence"	39,515	
602	1,669	"Elphinstone"	33,734	
960	2,028	"Minto"	41,028	
5,434	9,366	"Hardinge"	99,113	
...	...	Contingencies	6,253	
				4,52,517
		Carried forward . R		4,52,517
				16,41,820

No. 37B.—Account of Marine Charges for the Year ended 31st March 1905—*continued.*

Gross Tonnage.	Indicated Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		R	R
		Brought forward			16,41,820
		Salaries and Allowances, etc.—Brought forward			4,52,517
		Inland Steamers and Flats.			
117	90	Steamer "Comet"		12,957	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II		26,589	
270	360	"Sladen," including Flats C and D		24,189	
172	316	"Bhamo"		16,263	
		Contingencies		1,305	81,303
		Marine Survey.			
515	650	Steam-cutter "Investigator"		27,208	
70	101	"Nancowry" (Marine Survey Boat Party)		5,190	
		Contingencies		523	32,921
		Small Steamers and Launches.			
		Sub-Marine Mining Vessels, Bombay—			
90	275	"Miner II"		8,542	
30		"Tickler"			
		,, ,, ,, Calcutta—			
94	221	"Panther"		7,377	
20	14	"Cobra"			
		,, ,, ,, Karachi—			
15	25	"Sapper"		9,019	
93	347	"Muzbee"			
		,, ,, ,, Rangoon—			
93	382	"Tamil"			
21		"Handy"		8,749	
		"Flat"			
		Vessels in Ordinary, Bombay		10,319	
		Hulk "Quangtung"		4,594	
		Flat "Ganges"		1,080	
		"Gemini" and "Koladyne"		3,000	
		Vessels employed on Military Service and Special Defences at—			
		Aden	R 4,406		
		Bombay	,, 9,114		
		Calcutta	,, 6,367		
		Karachi	,, 5,938		
		Rangoon	,, 8,355		
		Madras	,, 2,303	36,483	
		Contingencies		1,358	90,521
		Viceroy's Yacht Establishment.			
		"Maud" and "Lytton"		9,350	
		Contingencies		29	9,379
		Yard Craft Establishment.			
		Yard Craft, "Bombay"		50,966	
		Ditto, "Calcutta"		14,996	
		Contingencies		10	65,972
		General Duty and Leave Allowances		27,733	
		Contingencies		22	27,755
		Additional Establishment for Patrick Stewart		6,729	6,729
		Indian Allowance.			
		Allowance to R. I. M. Officers serving on the Floating Defences		1,787	1,787
		Shore Allowance.			
		Shore Allowances to R. I. M. Officers		7,390	7,390
		Total Salaries and Allowances, etc.			7,76,274
		Victualling of Officers and Men afloat.			
		Purchase of Provisions for European and Native Crews		1,71,159	
		Allowances in lieu of Provisions		42,318	
		Purchase of water for Royal Indian Marine Vessels		36,371	2,49,848
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
		Timber and Spars		1,81,145	
		Metals and Metal Articles		1,79,276	
		Coals and other Fuel		6,55,108	
		Hemp, Canvas, Rope, etc.		1,20,993	
		Paint materials, Oils, Tar, Tallow, etc.		3,75,382	
		Freight, Carriage, etc.		35,221	15,47,125
		Carried forward		R	42,15,067

No. 37B.—Account of Marine Charges for the Year ended 31st March 1905—*continued*.

	R	R	R
IMPERIAL CHARGES:—INDIA, GENERAL—*continued*. Brought forward		42,15,067	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		73,243	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	27,884		
Passage and Conveyance of Officers and Men	14,736		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	1,00,219		
Medical Stores	1,298		
Freight on Europe Stores	8,263		
Miscellaneous	13,497		
		1,65,897	
TOTAL CHARGES, INDIA, GENERAL			44,54,207

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	R	R	R	R	R	R	
Salaries and Allowances of Officers and Men afloat	1,40,363	27,692	61,624	...	8,490	2,38,169	
Victualling of Officers and Men afloat	...	3,454	23,719	...	...	27,173	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	3,00,667	35,614	75,510	...	7,865	4,19,656	
Purchase and hire of Ships and Vessels	2,58,420	24,250	7,45,659	...	...	10,28,329	
Pilotage, Pilot Establishments, and Vessels	...	1,799	7,64,996	...	...	7,66,795	
Marine Establishments	75,412	...	93,972	14,343	25,164	2,08,891	
Miscellaneous Shore Establishments	44,912	...	...	...	...	44,912	
Subsidies to Steam-boat Companies	63,285	30,000	35,058	...	...	1,28,343	
Miscellaneous—							
Other Miscellaneous Charges	34,997	66	34,988	...	3,222	73,273	
State Yacht Establishments	2,419	...	2,776	...	...	5,195	
Light-Houses and Light-Ships	1,31,609	...	...	...	...	1,31,609	
Refunds	4,236	...	16,214	...	...	20,450	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	10,56,320	1,22,875	18,54,516	14,343	44,741	30,92,795	30,92,795

TOTAL CHARGES IN INDIA	R	75,47,002
Total India converted into £ at R15=£1	£	503,134

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	100,115		
Allowances of Marine Officers whilst under instruction	1,666		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	1,317		
		103,098	
Stores for India (including 103,944*l*. 6*s*. on account of the cost of the R. I. M. S. "Dufferin"):			
Coal	9,057		
Miscellaneous Stores	180,364		
		189,421	
TOTAL CHARGES IN ENGLAND £			292,519
TOTAL MARINE CHARGES £			795,653

D.—Civil Departments.

No. 37B.—Account of Marine Charges for the Year ended 31st March 1905—*continued*.

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	R	R	R	R	R	R
Pilot Vessels.						
P. V. "Alice"	...	...	11,554	...	...	11,554
" "Sarasvati"	...	...	10,855	...	...	10,855
" "Fame"	...	...	13,676	...	...	13,676
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	6,630	...	...	...	...	6,630
Dredger "Fred Fryer"	2,290	...	...	...	...	2,290
Schooner "Victoria"	932	...	...	...	...	932
" "Pearl"	591	...	...	...	...	591
Steamer "Brahmakund"	...	19,373	...	...	...	19,373
" "Guide"	...	...	24,268	...	...	24,268
Yacht "Sonamukhi"	...	2,700	...	...	...	2,700
Steam Launch "Enchantress"	...	...	1,271	...	...	1,271
" " "Kestrel"	...	2,664	...	...	...	2,664
" " "Lindsay"	...	2,955	...	...	..	2,955
Flat "Mooltan" / Steamer "Jhelum"	} ...	...	...	...	8,490	8,490
Steam Launch Establishment and Contingencies	1,29,920	...	...	...	...	1,29,920
Total Salaries, etc. R	1,40,363	27,692	61,624	...	8,490	2,38,169
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	80,231	...	...	80,231
Volunteers' and Leadsmen's Allowances	...	...	18,370	...	...	18,370
Pilotage Allowance, Free List	} ...	1,799 {	5,85,894	} ...	...	6,48,776
Pilotage Allowance, Licensed List			61,083			
Surgeon at the Sandheads	...	...	106	...	...	106
Mess, Passage and Miscellaneous	...	...	19,312	...	...	19,312
Total Pilotage, etc. R	...	1,799	7,64,996	...	...	7,66,795
Marine Establishments.						
Port Officer's Department	73,111	...	34,150	...	...	1,07,261
Agent for Government Consignments	...	...	...	3,825	...	3,825
Shipping Office	...	...	30,466	...	23,340	53,806
Marine Court	1,096	...	464	...	1,824	3,384
Survey of Steam Vessels	1,205	...	28,892	...	...	30,097
Establishment and Miscellaneous	...	...	...	10,518	...	10,518
Total Marine Establishments R	75,412	...	93,972	14,343	25,164	2,08,891
Miscellaneous Shore Establishments.						
Salaries of Officers	7,930	...	...	...	...	7,930
Staff and Shore Allowances to Officers	7,236	...	...	...	...	7,236
Establishments and Contingencies	29,746	...	...	...	...	29,746
Total Miscellaneous Shore Establishments R	44,912	...	...	...	...	44,912
Other Miscellaneous Charges.						
Shipping Fees and Sundries	1,024	...	1,610	...	...	2,634
Harbour Master's Fees for Sea-going and Inland Vessels	280	...	2,588	...	...	2,868
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,286	...	...	14,286
Contribution to Port Funds	...	...	5,650	...	...	5,650
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,881	1,881
Life Boat Establishment at Goalundo	...	...	643	...	...	643
Coal Depôt and other Establishments	1,386	...	1,020	...	...	2,406
Clearance of Irrawaddy-Chindwin River	28,006	...	...	...	...	28,006
Miscellaneous	4,301	66	8,891	...	1,341	14,599
Total Other Miscellaneous Charges	34,997	66	34,988	...	3,222	73,273

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
FEES FROM SCHOOLS AND COLLEGES	19,904	26,079	55,405	70,253	73,318	6,88,208	3,47,699	1,76,014	3,543	4,66,936	3,88,106	23,15,465
CONTRIBUTIONS	6,260	16,372	...	...	...	34,053	92,896	19,441	736	4,705	3,423	1,77,886
INCOME FROM ENDOWMENTS	...	...	...	...	...	1,754	1,625	...	...	210	...	3,589
MISCELLANEOUS:												
Reformatory Schools, Manufactures	...	3,559	...	1,520	...	11,388	1,453	502	...	4,580	3,391	26,393
Sale-proceeds of Books	16	6	15,640	...	3	544	39,771	210	...	...	1,18,573	1,74,763
Examination Fees	2,701	747	1	144	443	9,972	26,342	1,759	28	11,624	6,693	60,454
Other Receipts	...	4,794	1,918	3,626	1,120	57,535	29,100	2,659	165	38,351	17,899	1,57,167
TOTAL RECEIPTS R	28,881	51,557	72,964	75,543	74,884	8,03,454	5,38,886	2,00,585	4,472	5,26,406	5,38,085	29,15,717
Total India converted into £ at R15=£1 . £												194,381

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:												
Salary (a)	29,545	18,297	...	26,412	22,613	41,562	39,913	26,171	...	44,648	35,045	2,84,206
Establishment and Contingencies	21,631	18,377	...	29,217	13,909	48,095	26,836	44,160	...	24,540	15,936	2,42,701
INSPECTION:												
Salary (a)	8,937	60,825	29,507	1,32,685	23,951	3,84,058	2,00,413	1,29,518	21,039	1,99,726	1,56,472	13,47,131
Establishment and Contingencies	5,502	44,894	18,129	74,925	24,568	3,37,745	1,63,057	83,177	11,319	2,59,246	1,15,874	11,38,436
UNIVERSITY	...	...	...	...	...	2,00,000	...	30,730	...	5,000	...	2,35,730
GOVT. COLLEGES—GENERAL	88,638	33,402	...	19,867	18,839	6,15,324	1,72,905	1,02,492	...	2,09,042	1,67,310	14,27,819
GOVT. COLLEGES—PROFESSIONAL	...	...	...	2,000	...	2,08,258	2,11,939	...	...	2,14,390	1,25,818	7,62,405
GOVT. SCHOOLS—GENERAL:												
Secondary	21,769	1,12,578	81,393	1,38,110	1,11,973	7,20,837	6,07,733	2,38,045	15,788	2,89,765	3,68,757	27,06,748
Primary	24,965	3,85,792	1,91,465	84,943	2,49,035	38,841	8,26,898	3,83,098	32,199	6,29,620	15,19,302	43,66,158
Contribution to Schools	...	43,122	14,038	1,06,704	...	...	...	70,769	3,060	2,559	4,15,984	6,56,236
GOVT. SCHOOLS—SPECIAL:												
Training Schools	3,364	62,654	7,852	59,367	14,046	1,49,096	97,748	1,47,188	...	1,59,036	1,16,468	8,16,819
Technical Schools	...	11,631	2,600	44,716	2,141	1,81,783	10,752	36,904	...	1,26,139	71,481	4,88,147
Reformatory Schools	...	17,120	...	18,435	...	70,647	26,969	14,245	...	26,119	33,123	2,06,658
Other Schools	...	...	...	...	...	16,906	...	...	...	18,075	...	34,981
GRANTS-IN-AID:												
Grants-in-aid	80,510	1,50,599	12,422	2,03,356	1,74,238	18,81,535	839	5,08,806	11,004	9,28,282	3,19,738	42,71,329
Payments by Results	...	37	450	3,42,419	2,598	2,06,403	6,30,374	...	...	3,73,048	3,68,312	19,23,641
SCHOLARSHIPS	8,874	31,217	7,840	28,409	33,297	2,28,591	69,973	94,796	5,171	54,410	1,05,613	6,68,191
MISCELLANEOUS:												
Government Book Depôt	...	141	17,098	...	...	...	38,285	...	...	6	1,22,030	1,77,568
Grants for Encouragement of Literature	2,400	2,793	...	...	362	16,142	...	1,213	...	...	3,480	26,390
Miscellaneous	10,142	4,338	144	(b)47,075	10,640	1,09,346	24,183	39,124	2,252	19,626	64,226	3,31,096
REFUNDS	200	486	75	16	56	4,034	252	46	...	784	345	6,294
TOTAL CHARGES IN INDIA R	3,06,477	9,98,303	3,83,013	13,58,656	7,02,266	54,59,203	31,49,069	19,50,482	1,01,832	35,84,061	41,25,314	2,21,18,676
Total India converted into £ at R15=£1 . £												1,474,578

CHARGES IN ENGLAND:	£	
Passage to India of Educational Officers on appointment, etc.	1,011	
Scholarships to enable Natives of India to pursue their education in England	1,951	
Deputation Allowance of Officers while studying educational methods in England, etc.	2,102	
		5,064
TOTAL CHARGES UNDER EDUCATION	£	1,479,642

(a) Including Exchange Compensation Allowance.
(b) Including R30,000 on account of Contribution paid to the Educational Syndicate.

No. 39.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Church of England:	R	R	R	R	R	R	R	R	R	R	R	R
Stipend of the Bishop	45,977	(a) 10,389	...	(a) 10,600	...	...	...	...	...	25,600	22,228	1,14,794
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a)	1,01,548	42,536	6,269	70,964	12,375	1,36,570	1,91,445	2,00,149	30,002	1,93,813	2,13,925	11,99,596
Other allowances to Chaplains, etc.	6,277	646	...	600	...	6,834	3,978	4,213	1,061	11,793	6,525	41,927
Establishments	6,546	2,713	276	4,030	504	9,447	8,267	6,596	1,684	13,319	12,673	66,055
Other Charges	20,300	12,556	2,414	17,849	3,041	18,119	23,012	17,869	4,272	31,287	33 849	1,84,568
Church of Scotland: (b)												
Pay of Chaplains and Registrars including allowance (a)	4,878	...	...	...	...	24,043	6,965	...	...	28,205	15,555	79,646
Establishments	482	...	...	...	...	2,588	442	50	...	1,365	952	5,879
Other Charges	621	...	...	...	...	1,400	781	...	...	1,225	2,986	7,013
Church of Rome:												
Allowances to Bishops and Priests, etc. (b)	678	...	...	4,020	...	6,256	3,624	6,705	...	6,600	16,662	44,545
Other Charges	...	...	...	...	...	...	...	15	...	...	323	338
Charges for Cemeteries	3,833	2,150	744	6,704	1,361	7,830	8,210	5,567	1,309	14,369	10,093	62,170
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	3 196	3,196
TOTAL CHARGES IN INDIA (b) R	1,91,140	70,990	9,703	1,14,767	17,281	2,13,087	2,46,724	2,41,164	38,328	3,27,576	3,38,967	18,09,727

Total India converted into £ at R15=£1	£	120,649
CHARGES IN ENGLAND: Passage to India of Chaplains on appointment	£	390
TOTAL ECCLESIASTICAL CHARGES (b)	£	121,039

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 212.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1905.

RECEIPTS.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical School and College Fees	...	...	...	...	2,766	58,900	394	19,863	...	31,947	91,331	2,05,201
Hospital Receipts	...	...	...	16,631	...	1,10,295	905	3,706	1,793	29,111	76,936	2,39,377
Lunatic Asylum Receipts	...	5,749	...	30,196	1,723	21,400	10,854	4,883	...	17,846	22,029	1,14,680
Sale of Medical Stores	...	11	...	2,533	1,697	...	342	284	1	3,309	664	8,841
Income from Endowments	...	...	...	...	...	663	4,975	...	...	2,245	...	7,883
Contributions	10,996	15,547	1,255	6,566	1,352	1,01,605	2,46,646	48 350	4,231	79,618	36,604	5,52,770
Miscellaneous	381	1,480	125	2,753	29	16,151	22,847	8 491	203	42,584	2,882	97,926
TOTAL RECEIPTS IN INDIA . R	11,377	22,787	1,380	58,679	7,567	3,09,014	2,86,963	85,577	6,228	2,06,660	2,30,446	12,26,678

Total India converted into £ at R15=£1	. £	81,779
RECEIPTS IN ENGLAND:		
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance	£	1,105
TOTAL MEDICAL RECEIPTS .	£	82,884

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1905.

CHARGES.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment	1,44,201	2,58,248	80,610	3,73,258	1,57,537	7,42,362	4,88,442	3,70,174	58,541	5,69,337	4,51,744	36,94,454
Hospitals and Dispensaries	1,35,195	2,22,652	57,959	4,38,596	2,06,645	11,56,569	6,42,861	4,38,678	36,193	11,80,146	8,56,788	53,72,282
Sanitation and Vaccination	72,685	42,667	14,579	1,03,366	40,379	2,24,789	2,06,232	1,34,356	10,993	8,93,329	4,55,565	21,98,940
Grants for Medical purposes—												
Charges on account of Bubonic Plague	77,372	8,244	3,288	1,42,596	2,078	98,393	79,240	2,92,894	1,285	7,81,932	1,89,084	16,76,406
Other Charges	24,449	1,020	464	8,247	7,700	20,378	52,338	6,200	80	18,789	3,058	1,42,723
Medical Schools and Colleges	8,848	...	5	2,779	25,006	3,11,591	37,309	1,45,215	201	2,25,212	2,00,777	9,56,943
Lunatic Asylum	7,095	23,104	...	62,412	14,849	1,31,120	95,997	63,764	...	92,240	1,41,270	6,31,851
Special Hospital	...	...	...	...	...	10,073	...	13,369	...	...	...	23,442
Chemical Examiner's Department	...	...	...	8,450	...	45,110	24,316	2,141	...	28,117	46,807	1,54,941
Refunds	...	190	...	103	...	2,641	20	246	...	2,606	1,873	7,679
CHARGES IN INDIA R	4,69,845	5,56,125	1,56 905	11,39,807	4,54,194	27,43,026	16,26.755	14,67,037	1,07,293	37,91,708	23,46,906	1,48,59,661

Total India converted into £ at R15=£1	. £	£	990,644
CHARGES IN ENGLAND:			
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	.	3,152	
Pay, Passage, etc., of Medical Officers in connection with the Plague, allowances while on study Leave, etc.	.	1,294	
Contribution to the Tropical Disease Research Fund	.	500	
Grant to the Committee for Plague Investigation in India	.	1,250	6,196
TOTAL MEDICAL CHARGES	. £		996,840

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1905.

In India.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R	R
Political Agents:											
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	13,40,966	30,506	2,01,741	53,201	17,313	12,877	1,82,641	1,08,433	53,870	5,24,186	25,25,734
Establishments and Contingent Charges	10,73,147	13,058	1,82,036	21,100	15,319	6,369	1,07,648	1,70,604	28,228	4,71,558	20,89,067
Less—Contribution for Salaries, Establishments, etc.	*78,124*	...	...	...	...	...	...	...	*2,132*	*3,14,631*	*3,94,887*
Charges on North-West Frontier:											
Perso-Afghan Frontier, Khorassan	1,51,039	...	...	...	...	...	...	...	...	...	1 51,039
Perso-Beluch Frontier, Seistan	79,438	...	...	...	...	...	...	...	...	...	79,438
Charges on account of Khyber Tribes	...	...	...	...	...	...	...	63,698	...	...	63,698
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	3,308	2,92,504	...	...	2,95,812
Payments for guarding Hill Passes	...	...	...	...	...	...	9,712	1,87,564	...	...	1,97,276
Mekran Levy Corps	76,010	...	...	...	...	...	...	...	...	...	76,010
Chitral Frontier Charges	...	...	...	...	...	...	...	2,34,907	...	...	2,34,907
Charges for Bhittani Service	...	...	...	...	...	...	...	12,204	...	...	12,204
Turbati Haidari Consulate	74,916	...	...	...	...	...	...	...	...	...	74,916
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,81,944	...	...	...	...	...	...	...	...	...	5,81,944
Zhob Levy Charges	3,18,676	...	...	...	...	...	...	...	...	...	3,18,676
Political Subsidies:											
Subsidy to the Amir of Afghanistan	8,85,128	...	...	...	...	...	...	...	...	...	8,85,128
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	3,163	...	...	...	...	...	6,804	12,000	...	...	21,967
Entertainment of Envoys and Chiefs	4,90,268	...	1,239	5,141	6,492	...	9,807	1,05,355	...	15,889	6,34,191
Durbar Presents and Allowances to Vakeels, etc.	31,175	1,500	9,817	1,949	9241	...	4,580	16,596	...	40,528	1,15,386
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	62,780	...	...	...	...	62,780
Ayub Khan	...	...	...	...	...	...	2,28,013	...	...	...	2,28,013
Kabul Refugees and State Prisoners	14,314	...	...	...	...	22,444	82,914	32,351	...	31,725	1,83,748
Chitral Prisoners	...	...	...	...	...	...	...	...	11,200	...	11,200
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	61,978	61,978
Burmese Refugees and State Prisoners	6,055	...	...	...	...	4,800	...	...	...	...	10,855
Allowance to Sardur Abdur Rahaman and his followers	...	...	...	...	...	...	51,114	...	...	...	51,114
Other Refugees and State Prisoners	...	...	825	...	4,890	6,601	...	...	3,283	...	15,599

Special Political Expenditure—											
Banpur Agency Charges	1,089	...	...	...	...	...	...	...	...	...	1089
Chinese Frontier Delimitation Commission	...	...	14,765	...	...	...	...	...	...	...	14,765
Kurram Mission	...	...	...	...	...	...	...	1,01,903	...	...	1,01,903
Tibet Mission	2,21,642	...	...	...	...	...	...	...	...	...	2,21,642
Kurram Militia	...	...	...	...	...	...	27	2,83,854	...	...	2,83,881
Perso-Afghan Boundary Commission, Herat Mission	57,417	...	...	...	...	...	...	...	...	...	57,417
Kabul Mission	1,79,014	...	...	...	...	...	...	...	...	...	1,79,014
Major Bird's Deputation to Kabul to attend on His Highness the Amir of Kabul	...	...	...	...	14,083	...	...	...	...	...	14,083
Waziristan Militia	...	...	...	...	...	...	107	7,38,950	...	...	7,39,057
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	47,727	47,727
Commercial Mission to Persia	21,438	...	...	...	...	...	...	...	...	...	21,438
Seistan Arbitration Commission	6,19,059	...	...	...	...	...	...	...	...	...	6,19,059
Gurtok Expedition	15,967	...	...	...	...	...	...	...	...	...	15,967
Mohmand Boundary Commission	...	...	...	...	...	...	...	4,454	...	...	4,454
Promotion of Seistan Trade Route	700	...	...	...	...	...	...	...	...	...	700
Other charges	...	...	...	...	5,394	...	...	...	...	...	5,394
Charges for organising Imperial Service Troops	2,77,703	...	...	...	...	...	...	...	...	...	2,77,703
Miscellaneous—											
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	7,692	...	...	...	...	...	...	...	...	...	7,692
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,499	...	387	...	...	...	186	50	...	...	2,122
Demarcation of Boundary and Trans-Frontier Surveys	215	...	162	322	680	579	691	...	7,959	4,749	15,357
Merwara Battalion	1,84,322	...	...	...	...	...	...	...	...	...	1,84,322
Purchase and Repair of Insignia of the Order of Indian Empire	102	...	...	...	...	...	...	...	...	...	102
Rewards to Native Chiefs for Political Services	197	...	833	...	...	...	1,529	11,346	...	...	13,905
Rewards for Intelligence and Assistance	...	...	1,463	...	...	...	192	10,858	...	...	12,513
Rents, Rates, and Taxes	...	...	11,051	...	...	...	...	...	...	...	11,051
Imperial Cadet Corps	81,770	...	...	...	...	...	...	...	...	...	81,770
Compensation for enhanced duties levied upon new Persian Tariff	27,828	...	...	...	...	...	...	...	...	...	27,828
Charges in conection with Kran River Irrigation Scheme	1,000	...	...	...	...	...	...	...	...	...	1,000
Charges on account of outbreak of Cholera at Karmansha	853	...	...	...	...	...	...	...	...	...	853
Sundry Charges	3,893	1,011	10,837	2,114	6,819	2,282	11,099	17,625	...	...	55,680
Total Charges in India . R	69,37,915	46,075	4,35,156	83,827	80,231	1,18,732	7,00,372	24,05,256	1,02,408	8,83,709	1,17,93,681

	£	£
Total India converted into £ at R15=£1		786,245
Charges in England—		
Contribution towards the Mission to the Court of Persia and Minor Consulates	1,294	
Subsidy to the Imperial Bank of Persia on account of the Branch in Seistan	1,500	
Passage of an Officer employed in connection with the delimitation of the Aden frontier	34	
Moiety of payments in connection with explorations in Western China	530	
Cost of Insignia of Indian Orders	391	
	3,749	
Stores for India: Presentation Articles	345	
Total Charges in England . £		4,094
Total Charges of Political Agencies, etc. £		790,339

(*a*) Includes Exchange Compensation Allowance.

No. 42A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	4,005	15,978	...	2,171	490	2,502	8,275	9,201	...	6,054	9,787	58,463
Botanical and other Public Garden Receipts	66	13,362	351	...	...	2,799	65,532	60,574	2,286	5,193	507	1,50,670
Cinchona Plantation Receipts	...	...	...	...	...	2,24,298	...	...	...	2,76,001	...	5,00,299
Receipts on account of Public Exhibitions and Fairs	160	6,613	3,825	...	...	6,029	46,958	65,995	659	3	2,481	1,32,723
Veterinary and Stallion Receipts	92,364	5,025	2,705	...	1,149	28,158	5,870	7,527	69	6,371	27,832	1,77,070
Fees, etc., levied under Inland Labour Transport Act of 1882	...	5,012	...	...	70,068	14,090	126	...	...	749	...	90,045
Examination Fees	1,052	138	9	1,200	...	1,294	90	615	10	1,83,546	8,989	1,96,943
Emigration Fees	...	...	...	...	...	21,618	...	...	...	22,095	...	43,713
Sale of Stores and Materials	60,776	...	...	...	...	...	...	...	...	...	...	60,776
Miscellaneous	9,635	335	242	5	7,664	2	1,611	3,544	184	26,502	3	49,727
TOTAL RECEIPTS IN INDIA . R	1,68,058	46,463	7,132	3,376	79,371	3,00,790	1,28,462	1,47,456	3,208	5,26,514	49,599	14,60,429

Total India converted into £ at R15=£1	£	97,362
RECEIPTS IN ENGLAND:		
Sale-proceeds of books, maps, etc.	£	617
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS	£	97,979

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Scientific.												
Survey of India (as per details in Account No. 42C., page 104)	17,92,350	...	...	...	...	...	...	...	...	...	...	17,92,350
Botanical Survey	1,991	...	...	500	500	...	...	...	...	26,749	...	29,740
Geological Survey: Superintending Officers (a) R 1,15,894; Establishment 24,268; General Charges (including Library, Museum, etc.) 63,787	2,03,949	...	.	...	...	...	...	...	...	...	...	2,03,949
Inspector of Mines	71,306	...	...	...	...	2,300	...	...	...	...	...	73,606
Exploration of Petroleum, Coal, and Minerals	...	...		...	...	...	...	...	...	24	...	24
Meteorological Department	4,20,354	...	19	...	...	...	...	...	...	...	...	4,20,373
Archæological Department	2,19,306	...	...	20,233	...	...	...	...	...	36,248	...	2,75,787
Reporter of Economic Products	27,222	...	...	...	...	...	...	...	...	...	...	27,222
Museums	1,14,675	2,141	...	2,679	...	...	18,111	20,022	...	66,230	9,163	2,33,021
Imperial Institute	2,985	...	...	73	36	...	69	...	...	19	...	3,182
Observatories	...	...	...	...	...	...	...	...	...	...	13,975	13,975
Donations to Scientific Societies	13,001	...	...	...	4,000	8,000	...	...	...	2,629	8,300	35,930
Ethnographical Survey	8,765	3,727	...	3,010	3,872	...	2,922	4,639	60	3,430	1,487	31,912
Bacteriology	94,038	...	...	...	...	8,898	...	...	...	15,745	...	1,18,681
Board of Scientific advice	2,247	...	...	...	...	...	...	...	...	...	...	2,247
Agricultural.												
Experimental Cultivation	3,11,749	56,989	50	11,382	8,402	1,07,334	51,413	28,455	131	42,930	1,08,992	7,27,827
Chinchona Plantations	...	...	...	...	...	1,97,958	...	...	...	2,07,626	...	4,05,584
Public Exhibitions and Fairs	9,170	2,613	1,055	9,649	12,900	16,966	39,834	28,358	1,000	6	19,921	1,41,472
Veterinary and Stallion Charges	2,16,804	36,557	19,964	1,34,567	5,111	1,37,417	95,927	1,89,456	7,413	55,335	1,59,066	10,57,617
Botanical and other Public Gardens	1,781	35,724	748	17,400	...	1,71,453	2,03,726	1,00,025	8,074	46,404	20,379	6,05,714
Labour and Emigration.												
Emigration	7,496	14	...	...	...	24,025	1,529	70	...	14,535	*—15*	47,654
Inland Labour Transport	...	24,816	...	...	43,413	9,262	9	...	...	168	...	77,668
Colonization and Immigration	...		...	281	...	..	...	...	...	...	...	281
Inspector of Factories	...	5,568	7,689	5,300	556	27,239	7,643	4,737	16	6,840	18,877	84,465
Statistics.												
Bureau of Commercial Intelligence	87,245	...	...	...	...	...	...	...	...	...	...	87,245
Census	1,765	2,179	...	...	...	1,120	...	...	...	86	...	5,150
Gazetteer and Statistical Memoirs	1,92,040	31,729	...	28,574	22,494	21,583	33,876	43,903	...	42,940	27,452	4,44,591
*Registration of Railway Traffic	...	1,200	...	450	370	8,872	5,878	4,500	...	6,900	20,547	48,717
Registration of River-borne Traffic	...	...	...	...	4,217	4,731	1,223	...	...	...	...	10,171
Provincial Statistics	1,970	10,846	5,536	21,696	1,328	19,464	13,474	5,039	3,911	14,610	4,786	1,02,660
Miscellaneous.												
Imperial Library	48,163	...	...	...	...	...	...	...	...	...	...	48,163
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	6,200	1,150	...	...	349	3,000	10,699
Examinations	40,017	...	...	920	...	3,912	...	707	50	1,39,715	1,936	1,87,257
Inspector of Explosives	50,792	...	...	...	...	...	...	...	...	...	...	50,792
Registrar of Co-operative credit Societies	...	...	...	4,108	...	5,996	13,105	8,911	...	13,041	9,760	54,921
Miscellaneous	7,110	1,175	...	5,847	...	20	11,783	525	...	45,200	...	71,660
Refunds	21	43	...	32	188	215	10	628	.	1,050	137	2,324
TOTAL CHARGES IN INDIA . R	39,48,312	2,15,321	35,061	2,66,701	1,07,387	7,82,965	5,01,682	4,39,975	20,655	7,88,809	4,27,763	75,34,631

Total India converted into £ at R15=£1 . . £		502,309
CHARGES IN ENGLAND: Stores for India	22,094	
Do. Re-organisation	403	22,497
Other Charges.		
Objects of a literary, scientific or antiquarian character	2,294	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"	980	
Expenses attending the preparation of the "Fauna Indica"	1,010	
Expenses in connection with the publication of the "Flora of Bombay"	247	
Contingent expenses of the India Museum Collection at Kew	443	
Preparation of Tide Tables for Indian Ports	1,219	
Expenses incurred in connection with the Indian Section of the Imperial Institute	1,751	
Remuneration to Officers and others specially employed, and miscellaneous expenditure	4,450	12,394
TOTAL CHARGES IN ENGLAND		34,891
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £		537,200

(a) Including Exchange Compensation Allowance.

D.—Civil Departments.

No. 42C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		R
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,70,785
Head-Quarters Offices:		
Office Establishment and Drawing Branch		1,54,749
Lithographic and Photographic Establishments		1,21,113
Extra Departmental Mapping		2,098
Engraving Establishment		65,089
Trigonometrical Office Establishment		93,761
N.-W. Frontier Drawing Office Establishment		23,488
Miscellaneous Contingent Charges		80,074
Mathematical Instrument Factory (including cost of Instruments purchased in India)		53,481
Survey Parties:		
Charges of Working Parties		16,31,085
Miscellaneous Charges		66,372
		24,62,095
	R	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42	3,46,217	
" " for cost of Instruments and Maps supplied to other Public Departments	3,21,143	
" Charged to Advances for Survey Expenses recoverable from private parties	2,385	6,69,745
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 42B . R		17,92,350
Total converted into £ at R15 = £1 . £		119,490

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section E.—Miscellaneous.

Revenue £690,126—Expenditure £4,264,790.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	ACCOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Territorial and Political Pensions	43	Expenditure	114	...	...	248,381
Civil Furlough	44	Expenditure	114	...	...	218,744
Superannuation	45A	Receipts	115	....	190,973	...
"	45B	Expenditure	116	...	...	2,910,333
Stationery and Printing	46A	Receipts	117	...	71,778	...
"	46B	Expenditure	117	...	...	574,943
"	46C	Details of Charges under Printing Estabts.	118	211,812	...	...
"	46D	Statement showing the value of Stationery Stores supplied to the various Departments	119	164,887	...	...
"	46E	Statement showing the value of Printing Work, etc., supplied to the various Departments	120	349,395	...	...
Exchange	47	Receipts	121	...	94,065	...
Miscellaneous	48A	Receipts	122	...	333,310	...
"	48B	Expenditure	123	...	...	312,389
				TOTAL	690,126	4,264,790

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1905.

	R	R	R
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Exceeding R5,000 per annum	6,500		
Not exceeding R5,000 per annum	5,400		
		11,900	
Banpur Family.			
Not exceeding R5,000 per annum		3,600	
Jeitpur Family.			
Not exceeding R5,000 per annum:			
Dependants of Maharajah Anupgir		3,000	
Kharun Chiefs.			
Exceeding R5,000 per annum:			
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		8,000	
Mysore Family.			
Not exceeding R5,000 per annum		112	
Oudh Family.			
Not exceeding R5,000 per annum		1,609	
Afghan Refugee.			
Exceeding R5,000 per annum:			
Naib Noor Mahomed Khan		5,999	
Other Pensions.			
Not exceeding R5,000 per annum:			
Bhonsla Family	108		
Bolia Family	4,151		
Jhansi Family	2,400		
Family of the late Pindara Chiefs	657		
Carnatic Stipendiaries	11,733		
Family of Rao Khosal Sing of Hirapur	2,182		
Kurnool Family	5,994		
Shahgurh Family	180		
Udayagiri Family	153		
Tokeker Family	115		
Nagpur Pensions	868		
Musulipatum Family	379		
Mahratta Salianadars	22,227		
Miscellaneous	40,020	91,167	
		1,25,387	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	16,440		
Toria Kalpahar Family	1,150		
Allowances for the maintenance of religious establishments in Coorg	13,929		
Miscellaneous	2,818	34,337	
TOTAL INDIA GENERAL			1,59,724
Carried forward			1,59,724

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued*.

	R	R	R
Brought forward			1,59,724
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding R5,000 per annum :			
Raja Azim Shah		50,000	
Bhonsla Family.			
Exceeding R5,000 per annum :			
Luxman Rao	12,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,000		
	78,000		
Not exceeding R5,000 per annum	10,200	88,200	
Relatives of the Bhonsla Family.			
Exceeding R5,000 per annum :			
Ahilojee Ahir Rao	560		
Not exceeding R5,000 per annum	22,526	23,086	
Servants and Dependants of the Bhonsla Family.			
Not exceeding R5,000 per annum		26,109	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding R5,000 per annum		240	
Other Pensions.			
Not exceeding R5,000 per annum :			
Bijragogarh Family	2,513		
Gond Raja of Chanda	5,000		
Pensions from the 2½ lakhs Fund of Saugor	5,909		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,574		
Satara Pensions	4,225		
Ex-Royal Family of Oudh	86		
		22,307	
TOTAL CENTRAL PROVINCES			2,09,942
BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Not exceeding Rs. 5,000 per annum			
Mahratta Salianadars		2,994	
Relatives of the Bhonsla Family.			
Not exceeding R5,000 per annum:			
Bhonsla Family		122	
Other Pensions.			
Not exceeding R5,000 per annum		1,436	
		4,552	
Charitable Allowances.			
Not exceeding R5,000 per annum		1,142	
TOTAL BERAR			5,694
Carried forward			3,75,360

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

		R	R
Brought forward		...	3,75,360
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	72,282		
Shan and other Chiefs	4,410		
Officials of the late Burmese Government	24,987		
Delhi Family	7,571		
Refugee Princes	3,730		
Talifoo Refugee Princes	3,600		
		1,16,580	
TOTAL BURMA			1,25,580
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	2,308		
Raja Chandra Kanta Sing's Family	330		
Other Pensions	2,516		
		5,154	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		240	
TOTAL ASSAM			5,394
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	(*a*) 2,30,000		
Nazrut Ali and Ali Mirza	22,500		
Syud Asad Ali Mirza	15,000		
" Hosain Ali Mirza	37,000		
" Mozaffer Ali	10,112		
" Wahid Ali Mirza	10,000		
" Nazir Ali Mirza Falak Kudr	10,000		
" Khadem Mirza Dara Kudr	5,000		
Shamsi Jehan Begum Sahiba	99,821		
Syed Mahomed Fyzally Khan and others	28,260		
" Abdul Hossain *Alias* Sultan Saheb	15,500		
Syud Baker Mirza	323		
" Furhad Mirza Kasoo Kudr	167		
	4,83,683		
Not exceeding R5,000 per annum	1,34,559		
		6,18,242	
Oudh Family.			
Exceeding R5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
" Asman Jah Mirza Bahadoor	13,800		
" Jam Jah Ali Khan Ahmed Mirza	10,200		
" Mohamed Jalal Mirza Bahadoor	6,000		
Carried forward	78,000	6,18,242	5,06,334

(*a*) Including grant of repairs of Nizamut Buildings.

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

	R	R	R
Brought forward .	78,000	6,18,242	5,06,334
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding R5,000 per annum :			
Prince Mohamed Ibrahim Ali	6,000		
" Kaziris Hossein Fajil Moolook Mirza Bahadoor . .	6,000		
" Kam Buksh Hossein Mirza Bahadoor	6,000		
" Mohamed Abdul Ali Mirza Darojah Bahadoor . .	6,000		
" Sultan Mirza Mahomed Reza Ali Bahadoor . . .	6,000		
" Mohamed Asghar Humayun Jah Noke Ashgod Bahadoor .	6,000		
" Hossein Bakar Kamayab Bahadoor	6,000		
" Mohamed Kaziris Hossein Khursuid Mirza Bahadoor .	6,000		
" Mahomed Askadi Buland Jah Bahadoor	6,000		
" Mahomed Akram Hossein Afsarul Moolook Mirza Bahadoor	6,000		
" Mahomed Babar Mirza Bahadur	6,000		
" Kesra Bukht	6,000		
" Mohamed Noke Ali Bahadur	6,000		
	1,56,000		
Not exceeding R5,000 per annum	1,02,371		
		2,58,371	
Khurda Family.			
Exceeding R5,000 per annum :			
Raja Mokundo Deb		21,333	
Chitpore Family.			
Not exceeding R5,000 per annum		9,394	
Maharajah Shitul Roy's Family.			
Exceeding R5,000 per annum :			
Kumar Rupnarayan Sing		16,999	
Mysore Family.			
Exceeding R5,000 per annum :			
Fatiah Allowance	6,000		
Shahabzada Mahomed Buktyar Shah	5,293		
	11,293		
Not exceeding R5,000 per annum	18,800	30,093	
Other Pensions.			
Not exceeding R5,000 per annum :			
Rajmehal Family	8,295		
Purneah Family	3,910		
Bissenpore Raj Family	1,572		
Ungul Pensioner	1,617		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan .	480		
Nawab Mooneeodwallah's Family	735		
Banki Pensioner	69		
Heirs of Shaib Bux Bibee	432		
Porahat Raj Family	114		
Family of Moulana Mohamed Asiff	111		
Family of Rajah Runjeet Sing	60		
Miscellaneous	13,625		
		32,460	
CHARITABLE ALLOWANCES.			
		9,86,892	
Exceeding R5,000 per annum :			
Unnc-chutter charges paid in Cuttack and Balasore		7,073	
		TOTAL BENGAL .	9,93,965
		Carried forward .	15,00,299

E.—Miscellaneous

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

		R	R
Brought forward			15,00,299
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding R5,000 per annum :			
Mirza-Solaiman Qadr	12,000		
Badshah Bahu Begum	9,000		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	6,000		
	27,000		
Not exceeding R5,000 per annum	1,63,888	1,90,888	
Ex-Royal Family of Delhi.			
Not exceeding R5,000 per annum		47,178	
Maharajah of Benares.			
Exceeding R5,000 per annum :			
Maharaja Prabhu Narain Singh Bahadur		75,000	
Punjab State Pensioner.			
Exceeding R5,000 per annum :			
Shahzada Basdeo Singh		6,333	
Other Pensions.			
Exceeding R5,000 per annum :			
Rani Ram Nandan Koar, Agra	3,767		
Sayed Ahmad Shah of Meerut	11,000		
Sayed Husain Shah, Bulandshahr	1,006		
Ganga Bai, Benares	7,000		
Raja Narpat Singh, Fatehpur	7,307		
Limbin Mintha	9,960		
Sayed Dost Muhamad Khan, Bulandshahr	9,600		
Kunwar Bahadur Singh, Agra	6,587		
	56,227		
Not exceeding R5,000 per annum :			
Family of Tafazzul Hosain Khan	19,281		
" ex-Nawab of Farukabad	8,421		
" late ex-Raja of Coorg	5,089		
" late Nawab of Jhajjar	9,031		
" late Raja of Jhansi	1,610		
" late Rahmut-ulla Khan of Bareilly	1,473		
" Shah Jalil and Shah Sultan of Bareilly	3,354		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	1,535		
" Nawab-Suja-ud-daula	773		
" late ex-Nawab of Banda	1,100		
" Khair-andesh Khan of Bareilly	1,072		
" late Nawab Kasim Ali Khan of Benares	228		
" Saiyed Baqar Ali Khan	84		
" late Husain Ali Khan	168		
" Moulvi-Zia-Ulla Khan of Bareilly	2,490		
Moradabad Minhadars	2,485		
Commutations of Pensions	7,178		
Miscellaneous	29,206		
	94,578	1,50,805	
Carried forward		4,70,204	15,00,299

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

	R	R	R
Brought forward .		4,70,204	15,00,299
UNITED PROVINCES OF AGRA AND OUDH —*continued.*			
Bahu Begum's Zamanat Wasika.			
Exceeding R5,000 per annum :			
Baker Ali Khan	6,169		
Not exceeding R5,000 per annum	87,442	93,611	
Bahu Begum's Amanat Wasika.			
Exceeding R5,000 per annum :			
Mirza Mehdi Hasan Khan Bahadur	8,913		
„ Mehdi Hussain Khan	10,970		
„ Hadi Ali Khan	6,645		
Sitara Begum	6,255		
Mehr Jahan Begum	5,713		
	38,496		
Not exceeding R5,000 per annum	1,48,998	1,87,494	
		7,51,309	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum :			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	4,500		
	12,553		
Not exceeding R5,000 per annum :			
Family of Raja Lal Sing	4,200		
Punjab State Pensioners	2,357		
Jalaun Pensioners	11,458		
Family, Raja Prithi Pal Shah	86		
„ late Raja Himmat Bahadur	745		
„ late ex-Nawab of Banda	240		
„ late Thakur Daya Ram of Hathras	200		
Dependants of late Raja Khet Singh of Jaitpur . . .	62		
Miscellaneous	23,598		
	42,946	55,499	
TOTAL UNITED PROVINCES OF AGRA AND OUDH .			8,06,808
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding R5,000 per annum :			
Mirza Suraya Jah	10,827		
Not exceeding R5,000 per annum	11,512	22,339	
Other Pensions.			
Exceeding R5,000 per annum :			
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
	27,862		
Not exceeding R5,000 per annum :			
Family of the ex-King of Cabul (Shahzaman)	19,789		
Lahore Royal Family	5,925		
Family of the Nawab Surfraz Khan of Multan	2,556		
„ of a Jagirdar in Rohtak	607		
Bolia Family	318		
Miscellaneous	42,000		
	71,195	99,057	
CHARITABLE ALLOWANCES.		1,21,396	
Exceeding R5,000 per annum :			
Sardarni Kripa Devi	6,667		
Not exceeding R5,000 per annum :			
Delhi Royal Family	14,719		
Family of Nawab of Jhajjar	8,631		
Disbanded soldiers of the late Sikh Government . . .	207		
Family of ex-King of Cabul (Shahzaman)	1,194		
Miscellaneous	29,658		
	54,409	61,076	
TOTAL PUNJAB .			1,82,472
Carried forward .			24,89,579

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905—*continued.*

	R	R	R
Brought forward		...	24,89,579
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding R5,000 per annum—			
Ghulam Kasim Khan (Nawab of Tonk)	18,000		
Muhammad Akran Khan (Nawab of Amb)	9,500		
	27,500		
Not exceeding R5,000 per annum	33,074		
		60,574	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		4,027	
TOTAL NORTH-WEST FRONTIER PROVINCE			64,601
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding R5,000 per annum:			
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Rauf Ahmad Khan	5,400		
Prince Ghulam Mohammad Ali, Khan Bahadur, present Prince of Arcot	59,600		
	81,008		
Not exceeding R5,000 per annum	1,85,015		
Miscellaneous	14,561		
		2,80,584	
Tanjore Pensions.			
Exceeding R5,000 per annum:			
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	44,400		
Not exceeding R5,000 per annum	34,351		
Miscellaneous	119		
		78,870	
Masulipatam Pensions.			
Not exceeding R5,000 per annum	15,955		
Miscellaneous	24		
		15,979	
Kurnool Pensions.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	4,200		
Not exceeding R5,000 per annum	20,081		
Miscellaneous	12		
		24,293	
Other Pensions.			
Not exceeding R5,000 per annum:			
Palkonda Pensions	4,570		
Maisur Pensions	8,380		
Gumsur Pensions	4,735		
Golconda Pensions	3,703		
Cuttack Pensions (Raja Pillai Family)	144		
Coorg Pensions	1,081		
Tomb and Mosque Allowance	3,637		
Commutation of Pensions	18,189		
		44,439	
		4,44,165	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		1,486	
TOTAL MADRAS			4,45,651
Carried forward			29,99,831

No. 43.—Account of Territorial and Political Pensions for the Year ended 31st March 1905—*continued.*

	R	R	R
Brought forward		...	29,99,831
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding R5,000 per annum :			
Ziãun nissa Begum	58,861		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	10,000		
Investment into Trust Fund until the death of Ziãun-Nissa Begum for benefit of the descendants of the Nawab of Surat	37,000		
	1,11,861		
Not exceeding R5,000 per annum	240	1,12,101	
Najmudin Khan's Family.			
Exceeding R5,000 per annum :			
Mir Sadrudin Khan Waled Ajmudin		7,291	
Yeomen Stipendiaries.			
Exceeding R5,000 per annum :			
Sultan Ahmadbin Fadil	39,384		
Not exceeding R5,000 per annum	13,632	53,016	
Satara Pensions.			
Exceeding R5,000 per annum :			
Rajeram Bhosle	3,333		
Not exceeding R5,000 per annum	12,503	15,836	
Angria Family Pensions.			
Not exceeding R5,000 per annum		2,200	
Pensions granted on the conquest of Sindh.			
Exceeding R5,000 per annum :			
His Highness Mir Hosein Ali Khan	36,000		
" " Mir Nur Muhamad Khan	26,400		
" " Mir Fateh Khan	26,000		
" " Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	5,639		
Mir Gulam Muhamed Khan	10,800		
Mir Mehrab Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	6,336		
Mir Gulam Murtoza Khan, son of Mir Shah Mahomad Khan	6,000		
	1,63,975		
Not exceeding R5,000 per annum			
Stipends of the descendants of the ex-Amirs of Sindh	89,066	2,53,041	
Shaha Gazi Family Pensions.			
Not exceeding R5,000 per annum		1,818	
Other Pensions.			
Exceeding R5,000 per annum :			
His Highness Aga Sultan Mohamad Shah	12,000		
Shambu Sing Anandsingh	7,794		
Mir Thara Khan	6,000		
Sir Michael DeLima D'Souza	7,000		
Shermia Bapu Mia	3,000		
Carried forward	35,794	4,45,303	29,99,831

No. 43.—Account of Territorial and Political Pensions for the Year ended 31st March 1905—*concluded.*

	R	R	R
Brought forward	35,794	4,45,303	29,99,831
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding R5,000 per annum:			
Nagpore Family	300		
Patwardhan Family	3,005		
Peshwa Pensions	2,363		
Family of the late Nawab of Broach	5,225		
Heads of Tribes at Aden	17,476		
Kirparam's Family	2,262		
Mandvi Raja's Family	1,500		
Peint Pensions	1,916		
Thoke Family	2,016		
Mandargir Family	60		
Tanjore Family	2,169		
Family of the Nawab of Bednur	600		
Sumant Family	1,608		
Dhamdhare Family	955		
Jadhav Family	360		
Naikra Family	691		
Savanur Diwan's Family	331		
Family of Jasam Khan Jambhal	200		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	352		
Raji Bahadur Family	150		
Bhonsle Family Pensions	375		
Berar Pensions	3,543		
Family of Baramia late Kazi of Varamgam	129		
Miscellaneous	32,814		
		1,16,514	
		5,61,817	
CHARITABLE ALLOWANCES.			
Funeral and Marriage expenses of Mirs and other Political stipendiaries	2,920		
Miscellaneous	1,067		
		3,987	
TOTAL BOMBAY			5,65,804
TOTAL IN INDIA R			35,65,635
Total India converted into £ at R15=£1, £			237,709
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		980	
TOTAL IN ENGLAND £			10,672
TOTAL TERRITORIAL AND POLITICAL PENSIONS £			248,381

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1905.

IN INDIA:	R	
India, General	95	
Bengal	211	
United Provinces of Agra and Oudh	184	
Madras	288	
TOTAL IN INDIA R		778
Total India converted into £ at R15=£1, £		52
CHARGES IN ENGLAND:	£	
Indian Civil Service	88,302	
Military Officers in Civil employ	71,707	
Uncovenanted Service	49,618	
Bengal Pilot Service	1,711	
Royal Indian Marine	7,354	
TOTAL IN ENGLAND £		218,692
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES £		218,744

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
INDIA.												
Subscriptions to the Military Fund .	2,214	...	...	...	...	...	619	1,149	...	3,631	8,861	16,474
Subscriptions to the Military Orphan Fund . .	1,506	...	...	...	...	23,462	2,457	262	...	...	8	27,695
Subscriptions to the Medical Retiring Fund . .	...	...	...	...	...	...	...	...	...	1,491	...	1,491
Subscriptions under the Indian Civil Service Family Pension Regulations . . .	31,110	39,423	860	61,170	15,091	1,19,505	1,16,701	58,369	8,483	98,597	90,075	6,48,384
Subscriptions to the Bengal Civil Fund	41,447	4,611	...	18,829	3,462	46,269	48,082	26,066	...	2,768	4,660	1,96,194
Subscriptions to the Madras Civil Fund	4,479	...	...	...	...	...	...	...	...	20,362	...	24,841
Subscriptions to the Bombay Civil Fund . .	910	1,849	...	...	...	...	...	...	...	...	37,226	39,985
Family Subscriptions of Native Members of the Indian Civil Service . . .	...	...	...	...	...	2,996	1,182	...	...	...	...	4,178
Contributions for Pensions and Gratuities. (a) .	3,02,283	16,043	24,299	33,137	6,895	52,482	21,533	66,149	744	50,684	1,97,491	7,71,740
Deductions for Marine Pension Fund . . .	25,664	...	...	...	...	11,575	...	...	...	...	...	37,239
Miscellaneous .	...	...	...	...	...	...	...	287	...	251	120	658
TOTAL RECEIPTS IN INDIA . . R	4,09,613	61,926	25,159	1,13,136	25,448	2,56,289	1,90,574	1,52,282	9,227	1,77,784	3,47,441	17,68,879

Total India converted into £ at R15 = £1 . £ 117,925

ENGLAND.	£	£	
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company . . .		11,530	
Subscriptions in respect of the India Office Provident Fund		1,453	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund	2,112		
Madras Civil Service Annuity Fund	304		
Bombay Civil Fund: Annuity Branch	315		
Bengal Civil Fund	354		
Madras Civil Fund	8		
Bombay Civil Fund: Provident Branch	457		
Bengal Military Orphan Society	13,715		
Bengal Military Fund	19,448		
Madras Military Fund	8,506		
Bombay Military Fund	6,708		
Madras Medical Fund	74		
Indian Navy Fund	421		
		52,422	
Subscriptions towards Indian Civil Service Family Pensions		7,643	
TOTAL RECEIPTS IN ENGLAND . £			73,048
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £			190,973

(a) Besides R7,62,206 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

E.—Miscellaneous.

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
INDIA.	R	R	R	R	R	R	R	R	R	R	R	R
Superannuation and Retired Allowances of the Revenue and other Public Depts.	7,22,707	4,19,970	1,47,918	5,07,486	1,35,406	26,89,505	24,63,801	13,52,980	85,707	19,31,445	22,97,955	1,27,54,[illegible]
Compassionate Allowances .	14,631	3,430	368	...	4,303	15,865	20,937	26,192	8,170	23,010	45,585	1,62,4[illegible]
Gratuities	17,581	2,765	1,647	11,945	1,703	12,534	14,487	15,295	2,195	12,201	16,162	1,08,515
Pensions for Distinguished and Meritorious Services .	...	...	...	208	...	...	...	5,987	14,988	...	...	21,18[illegible]
Marine Pensions and Gratuities	7,300	7,080	...	...	...	29,915	...	—1,100	...	150	39,446	82,791
Donations to Service Funds .	...	...	...	...	...	...	...	...	...	31,720	...	31,720
Pensions of the Military Fund	2,925	382	...	...	...	7,195	27,015	3,661	...	20,493	11,178	72,849
Pensions of the Military Orphan Fund . .	...	...	...	3,017	154	38,269	10,977	15,193	1,038	886	3,559	73,093
Pensions of the Medical Retiring Fund .	...	...	...	...	...	...	...	...	...	2,867	595	3,462
Pensions of the Bengal Civil Fund	7,335	...	...	...	...	...	...	...	...	...	...	7,335
Pensions of the Madras Civil Fund	1,125	1,500	...	...	...	...	750	4,125	...	8,243	...	15,743
Pensions of the Bombay Civil Fund . .	...	...	...	...	...	...	...	...	...	...	2,400	2,400
Pensions under the Indian Civil Service Family Pension Regulations . .	7,506	...	...	...	...	...	...	...	...	...	...	7,506
Contributions for Pensionary Charges of District Board Officials	...	...	15,341	...	...	...	...	...	...	...	...	15,341
Refunds	2,130	363	...	34	...	71	257	829	...	331	83	4,098
TOTAL CHARGES IN INDIA R	7,83,240	4,35,490	1,65,274	5,22,690	1,41,566	27,93,354	25,38,224	14,23,162	1,12,098	20,31,346	24,16,963	1,33,63,4[illegible]

Total India converted into £ at R15=£1 . . 890,89[illegible]

ENGLAND.	£	£	
Pensions for Distinguished and Meritorious Services		8,912	
Pensions on retirement of Officers of the following classes :—			
India Office :			
Superannuation	27,326		
Compensation (on reduction of staff)	12,836		
Compassionate	2,672		
		42,834	
Judges of the High Courts in India		36,957	
Bishops of Calcutta and Bombay		2,300	
Uncovenanted Service of India		408,902	
Bengal Pilot Service		6,257	
Royal Indian Marine		12,733	
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished :—			
St. Helena Establishment	59		
Home Establishment, pensions granted prior to 1858	561		
Indian Navy	7,042		
		7,662	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		11,283	
Pensions payable in respect of the India Office Provident Fund		3,355	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		5,774	
Compassionate and Miscellaneous Pensions		8,796	
		555,765	
Gratuities		1,889	
Gratuities granted on retirement to Members of the Uncovenanted Service of India		674	
		558,328	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :			
Bengal Civil Service Annuity Fund	350,284		
Madras Civil Service Annuity Fund	97,557		
Bombay Civil Fund : Annuity Branch	99,589		
Bengal Civil Fund	151,683		
Madras Civil Fund	60,055		
Bombay Civil Fund : Provident Branch	41,607		
Bengal Military Orphan Society	57,784		
Bengal Military Fund	215,792		
Madras Military Fund	188,547		
Bombay Military Fund	104,850		
Bengal Medical Retiring Fund	9,549		
Madras Medical Fund	58,395		
Bombay Medical Retiring Fund	1,763		
Indian Navy Fund	16,402		
		1,453,857	
Indian Civil Service Family Pensions		7,254	2,019,4[illegible]
TOTAL CHARGES IN ENGLAND . . £			

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1905.

	India, General	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R	R
Receipts from Sale of Stationery, etc.	68,207	177	...	8,621	510	62,996	46,376	26,474	95	24,811	6,922	2,45,189
Sale of Gazettes and other Publications	94,023	4,048	17	33,968	1,491	94,955	93,969	7,335	9	56,847	28,368	4,15,030
Other Press Receipts	86,335	21,635	3,392	6,783	2,738	50,956	64,594	88,118	8,946	30,393	52,567	4,16,457
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . R	2,48,565	25,860	3,409	49,372	4,739	2,08,907	2,04,939	1,21,927	9,050	1,12,051	87,857	10,76,676
Total India converted into £ at R15 = £1 . . £												71,778

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	R	R	R	R	R	R	R	R	R	R	R	R
Stationery Office at the Presidency	1,53,718	...	...	...	...	86,167	...	...	...	46,694	33,409	3,19,988
Purchase of Stationery	16,52,136	8,566	...	20,805	11,800	6,48,066	64,663	1,21,568	20,425	3,47,388	6,32,109	35,27,526
Printing at Private Presses	3,965	12,833	1,434	3	105	39,696	31,170	67,112	7,672	1,95,324	22,048	3,81,362
Printing Establishment and Charges (as per details in Account No. 46C)	9,05,261	1,09,533	9,836	3,66,446	76,662	3,71,594	3,47,260	2,04,165	20,939	3,86,705	3,78,776	31,77,177
Refunds	2,754	19	...	495	...	896	176	27	...	181	26	4,574
Stationery supplied from Central Stores to the several Governments	—27,60,206	1,94,554	24,406	2,58,887	37,511	6,02,014	3,34,661	1,14,789	8,404	5,97,789	5,87,191	...
Ditto ditto Postal Department	—2,93,143	...	...	...	...	...	...	...	...	...	...	—2,93,143
Ditto ditto Telegraph Department	—35,348	...	...	...	—17	...	...	...	...	...	...	—35,365
TOTAL CHARGES IN INDIA . R	—3,70,863	3,25,505	35,676	6,46,636	1,26,061	17,48,433	7,77,930	5,07,661	57,440	15,74,081	16,53,559	70,82,119

Total Charges in India converted into £ at R15 = £1	£	472,141
CHARGES IN ENGLAND:		
Stores for India	£	95,469
Stationery, Printing, and Book-binding for the India Office, etc.	£	7,333
TOTAL CHARGES IN ENGLAND	£	102,802
TOTAL CHARGES FOR STATIONERY AND PRINTING	£	574,943

No. 46C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Superintending Officers	17,123	4,731	...	12,283	3,949	15,682	18,592	8,250	3,000	20,738	28,486	1,32,834
Establishment	6,28,554	71,739	...	2,51,113	61,241	2,80,772	1,84,503	93,969	8,865	2,64,706	2,63,209	21,08,671
Purchase of Materials and Stock	23,682	8,320	...	40,029	817	18,785	78,057	33,789	3,090	53,226	23,361	2,83,156
Work done at contract rates	2,83,906	...	1,933	19,123	...	5,556	...	...	...	...	...	3,10,518
Travelling and other Allowances	102	734	...	1,845	73	4,658	4,697	3,507	...	1,713	2,557	19,886
Official Postage	67,937	2,502	...	12,681	1,271	506	20,480	7,072	1	12,011	12,493	1,36,954
Contingencies	81,205	21,507	666	29,372	6,866	26,397	32,761	17,107	281	44,188	48,670	3,09,020
Lithography	...	...	7,237	...	2,445	463	8,170	40,471	5,702	...	...	64,488
Government Publications	...	...	...	...	...	18,775	...	...	...	...	...	18,775
Branch Press (Simla)	2,91,230	...	...	...	...	...	...	...	...	...	...	2,91,230
Monotype Press (Simla)	16,349	...	...	...	...	...	...	...	...	...	...	16,349
Foreign Department Press	23,523	...	...	...	...	...	...	...	...	...	...	23,523
Private Secretary's Press	28,176	...	...	...	...	...	...	...	...	...	...	28,176
Residency and Agency Presses	14,926	...	...	...	...	...	...	...	...	...	...	14,926
Jail Press (Mercara)	4,767	...	...	...	...	...	...	...	...	...	...	4,767
	14,81,480	1,09,533	9,836	3,66,446	76,662	3,71,594	3,47,260	2,04,165	20,939	3,96,582	3,78,776	37,63,273
Deduct—Printing Works done for Postal, Telegraph and Census Departments . (*a*)	*5,76,219*	...	...	...	...	...	...	...	...	*9,877*	...	*5,86,096*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. . . . R	9,05,261	1,09,533	9,836	3,66,446	76,662	3,71,594	3,47,260	2,04,165	20,939	3,86,705	3,78,776	31,77,177

Total India converted into £ at R15=£1 . £ 211,812

(a)	India, General.	Madras.	TOTAL.
	R	R	R
Postal Department	4,64,426	9,618	4,74,044
Telegraph "	1,10,332	259	1,10,591
Census "	1,461	...	1,461
TOTAL	5,76,219	9,877	5,86,096

No. 46D.—**STATEMENT** showing the value of **STATIONERY STORES** supplied to the various Departments of Government in the Year ended 31st March 1905.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	646	39,002	4,295	43,894	14,080	70,881	34,821	49,684	12,202	2,51,977	92,715	6,14,197
Opium	...	...	...	...	...	4,105	133	...	...	...	274	4,512
Salt, Customs and Excise	...	1,475	...	1,334	125	10,203	3,467	1,556	14	13,509	23,701	55,384
Forest	...	4,572	1,217	3,473	1,768	1,911	952	1,627	59	20,618	5,896	42,093
Stamps, Assessed Taxes and Registration	...	1,535	7	439	941	6,670	...	35	41	54,158	3,032	66,858
Post Office	1,88,640	...	...	...	...	...	...	...	...	13,727	90,776	2,93,143
Telegraph	31,060	...	...	...	...	...	...	...	...	1,363	2,924	35,347
Mint	...	...	...	...	...	...	...	...	...	...	265	265
General Administration	...	8,489	1,424	12,757	2,152	22,312	12,105	15,153	2,467	21,055	17,411	1,15,325
Law Courts and Jails	...	8,158	2,244	7,643	3,282	66,571	41,030	65,161	8,355	29,401	33,255	2,65,100
Police	...	3,161	545	32,832	5,284	39,049	25,951	23,806	3,954	14,314	33,763	1,82,659
Education	...	2,046	276	1,564	1,911	13,583	3,239	2,224	529	17,061	9,797	52,230
Medical	...	1,816	381	1,829	796	3,994	2,065	1,773	39	11,343	9,858	33,894
Printing	...	197	...	...	...	(a)3,89,072	...	...	...	...	...	3,89,269
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	127	...	692	146	3,401	357	3,817	172	6,441	12,995	28,148
Military and Marine	...	...	...	...	...	...	...	...	...	23,185	54,388	77,573
Public Works	...	18,900	3,595	16,093	4,134	21,573	15,840	18,810	...	33,499	33,245	1,65,689
Incorporated Local Funds	...	1,320	419	90	1,429	3,594	7,590	977	60	36,142	...	51,621
TOTAL SUPPLIES IN INDIA	2,20,346	90,798	14,403	1,22,640	36,048	6,56,919	1,47,550	1,84,623	27,892	5,47,793	4,24,295	24,73,307
										Total India converted into £ at R15=£1	£	164,887

(a) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 46 E.

No. 46E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1905.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	4,693	27,887	1,262	1,32,382	4,228	15,392	51,168	8,734	1,837	75,919	3,20,020	6,43,522
Opium	...	...	...	...	...	...	16,182	...	...	...	263	16,445
Salt, Customs and Excise	343	4,021	109	1,915	...	5,157	10,586	56	...	28,012	28,419	78,618
Forest	744	7,922	...	18,535	108	545	12,072	1,628	...	1,593	23,991	67,138
Stamps, Assessed Taxes and Registration	255	1,775	660	10,896	109	1,202	...	310	...	509	15,181	30,897
Post Office	74,528	...	...	...	4	...	...	...	...	7,572	1,383	83,487
Telegraph	30,190	...	...	...	72	...	...	...	...	187	415	30,864
Mint	987	...	...	...	...	...	...	...	...	...	2,355	3,342
General Administration	6,42,467	1,09,721	16,811	1,32,982	90,784	1,77,724	2,69,003	1,21,741	12,745	1,41,472	2,23,342	19,38,792
Law Courts and Jails	36,722	44,000	8,203	50,898	158	42,272	1,06,305	25,262	3,503	29,052	1,39,933	4,86,308
Police	1,197	21,637	1,655	52,272	1,360	12,333	45,448	18,839	3,247	23,341	1,17,722	2,99,051
Education	11,243	1,172	300	8,679	2,560	15,139	9,827	5,589	649	15,648	17,824	88,630
Medical	7,937	12,581	...	12,995	1,216	6,559	23,927	5,605	1,849	8,505	12,749	93,923
Printing	17,288	30	...	8,229	1,084	16,195	16,222	1,099	34	82,111	17,075	1,59,367
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	1,28,921	5,863	...	82,713	97	2,14,404	4,691	6,698	72	26,625	20,625	4,90,709
Military and Marine	2,22,629	...	...	13,941	405	...	...	...	...	20,775	14,343	2,72,093
Public Works	45,988	17,402	...	26,359	15,503	38,946	87,114	17,033	131	36,603	27,366	3,12,445
Incorporated Local Funds	..	...	4,321	...	447	47,132	...	22,274	1,235	69,507	373	1,45,289
TOTAL SUPPLIES IN INDIA	12,26,132	2,54,011	33,321	5,52,796	1,18,135	5,93,000	6,52,545	2,34,868	25,302	5,67,431	9,83,379	52,40,920
Total India converted into £ at R15=£1											£	349,395

No. 47.—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the Year ended 31st March 1905.

	Net Sterling.	Exchange at average rate obtained for Bills, etc. — Credits.	Exchange at average rate obtained for Bills, etc. — Debits	Exchange at contract and fixed rates. — Credits.	Exchange at contract and fixed rates. — Debits.	Further Credits. — On account of Stores used on Revenue Account.	Net Result. — Credit.	Net Result. — Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	R	R	R	R	R	R	R
Revenue in England	636,103	...	26,720	...	...	...	...	26,720
Expenditure in England	19,463,757	8,17,583	...	...	...	...	8,17,583	...
Net Expenditure in England	18,827,654	8,17,583	26,720	..	...	...	7,90,863	...
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	80,829	3,395	...	...	...	...	3,395	...
Madras Railway	122,135	5,130	...	...	4,80,935	9,06,232	4,30,427	...
	202,964	8,525	...	...	4,80,935	9,06,232	4,33,822	...
State.								
Net Withdrawals in India:								
Southern Mahratta Railway	63,171	2,654	...	1,63,046	...	...	1,65,700	...
Mysore Railway	7,271	...	305	11,746	...	...	11,441	...
Indian Midland Railway	116,175	...	4,880	...	...	...	...	4,880
Bengal-Nagpur Railway	20,723	870	...	...	...	...	870	...
Assam-Bengal Railway	72,524	3,046	...	...	...	...	3,046	...
Burma Railway	24,426	...	1,026	...	...	...	...	1,026
Net Withdrawals in England:								
Bengal Central Railway (a)	2,402	101	...	...	...	...	101	...
Rohilkund-Kumaon Railway (b)	6,422	270	...	...	...	...	270	...
	17,370	6,941	6,211	1,74,792	...	...	1,81,428	5,906
	220,334	15,466	6,211	1,74,792	4,80,935	9,06,232	6,15,250	5,906
Other Remittance Account.								
Net Receipts in India:								
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	396	17	...	...	...	...	17	...
Other Transactions	654,026	...	27,473	...	...	...	...	27,473
Other Remittance Transactions—								
East Indian Railway Advances	63,433	2,665	...	...	...	...	2,665	...
Rajputana-Malwa Railway Advances	75,904	3,188	...	...	...	...	3,188	...
South Indian Railway Advances	275,364	...	11,567	...	...	...	...	11,567
Bengal and North-Western Railway Advances	116,355	4,888	...	...	...	...	4,888	...
Great Indian Peninsula Railway Advances	880,292	36,977	...	...	...	...	36,977	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	45,904	1,928	...	...	35	...	1,893	...
Other Transactions	53,636	...	2,253	2,435	...	...	182	...
	199,258	49,663	41,293	2,435	35	...	49,810	39,040
Total Remittances	419,592	65,129	47,504	1,77,227	4,80,970	9,06,232	6,65,060	44,946

Net Credit on account of Exchange on Remittances	R	6,20,114
Add—Credit on account of Exchange on Net Expenditure in England	R	7,90,863
Total Amount credited as Revenue in Account No. 2	R	14,10,977
Ditto ditto converted into £ at R15=£1	£	94,065

Note.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d*. the rupee, and at the average rate of the year or at contract and fixed rates.
(*a*) Although for convenience classed among the State Railways, this Line was the property of the Bengal Central Railway Company until the 30th June 1905.
(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Gain by Exchange	...	...	6	...	...	...	...	...	184	...	3,787	3,977
Premium on Bills	2,33,294	1,793	26	22,842	153	38,199	5,592	3,072	1,089	28,211	60,883	3,95,154
Recoveries of Famine Expenditure	...	199	21	...	...	31,878	...	33,253	...	3	22,856	88,210
Unclaimed Deposits	29,454	26,638	14,995	55,228	...	5,14,885	1,11,553	61,440	11,459	1,01,784	40,485	9,67,921
Treasure Trove	195	...	2,036	502	...	268	487	...	...	731	118	4,337
Unclaimed Bills of Exchange of more than three years' standing	1,000	13	...	44	4	18	329	369	58	199	33	2,067
Sale-prceeds of Durbar Presents	18,340	...	...	112	72	2,911	105	61	352	...	587	22,540
Sale of Old Stores and Materials	11,668	485	141	3,011	947	10,609	3,682	5,117	737	3,021	2,845	42,263
Sale of Land and Houses, etc.	...	2,414	6	3,313	...	—2,570	9,836	82,876	...	3,449	175	99,499
Government Audit Fees	31,578	13,731	514	45,579	1,448	53,799	63,059	35,935	...	27,158	16,721	2,89,522
Khedda Receipts	...	...	...	1,62,492	...	...	...	...	...	...	...	1,62,492
Contributions	2,129	44,368	1,068	3,185	3,972	78,604	9,128	31,353	8,894	89,313	14,408	2,86,422
Rents	6,267	30,198	477	5,45,444	23,712	35,248	1,15,499	4,722	...	6,02,440	1,929	13,65,936
Rates and Taxes	95	12,521	1,31,268	...	1,261	...	...	...	...	...	...	1,45,145
Miscellaneous Fees, Fines, and Forfeitures	69,933	3,683	64	13,443	650	22,422	632	11,721	1,271	60,592	7,872	1,92,283
Percentages chargeable on European Stores	1,01,729	444	...	27,851	1,509	31,785	4,591	7,571	6	12,974	3,803	1,92,263
Extraordinary Items	...	...	...	...	713	...	25,343	...	...	...	947	27,003
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	...	22,146	...	22,146
Percentage on capital of furniture supplied to high officers	4,924	1,276	...	...	1,500	...	...	...	...	...	...	7,700
Miscellaneous	8,849	2,367	4,723	5,735	2,728	2,92,590	23,320	1,61,428	80,297	23,150	38,818	6,44,005
TOTAL RECEIPTS IN INDIA R	5,19,455	1,40,130	1,55,345	8,88,781	38,669	11,10,646	3,73,156	4,38,918	1,04,347	9,75,171	2,16,267	49,60,885

Total India converted into £ at R15=£1 . £ 330,726

RECEIPTS IN ENGLAND:

	£	£	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		846	
Conscience Money		5	
Miscellaneous Fees, etc.		312	
Sale proceeds of unserviceable stores and receipts on sundry accounts		114	
£		1,277	
Miscellaneous Receipts connected with the supply of Stores to India:			
Recoveries in respect of Stores lost in transit to India	1,155		
Sale-proceeds of sawdust, etc.	95		
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	57	1,307	
TOTAL RECEIPTS IN ENGLAND		. £	2,584
TOTAL MISCELLANEOUS RECEIPTS		. £	333,310

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ALLOWANCES, REWARDS, ETC.:												
Travelling Allowances to officers attending Examinations	607	2,320	158	2,528	1,620	5,802	3,577	1,340	703	3,801	4,009	26,465
Rewards for Proficiency in Oriental Languages, etc.	4,807	...	...	33,706	4,500	15,799	1,000	5,372	3,032	3,140	16,759	88,115
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	91,833	13,379	2,036	44,431	8,424	36,380	71,864	37,195	1,133	33,627	83,751	4,24,053
Loss on Specie Remittances	...	...	...	...	...	...	...	...	...	...	4	4
Discount on Bills	463	...	...	...	...	...	...	...	...	...	...	463
Loss by Exchange on Local Transactions	9,654	...	...	...	...	...	...	185	2,526	...	...	12,365
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	10,792	...	...	...	...	...	2,753	...	...	15,528	21,600	50,673
Cost of Books and Publications	...	252	540	274	...	8,740	16,425	...	...	12,719	2,772	41,722
CHARITY:												
Donations for Charitable Purposes	7,937	3,532	51	2,781	2,627	1,43,580	25,145	6,545	290	55,640	71,011	3,19,139
Charges on account of European Vagrants	634	162	2	54	38	5,298	2,463	2,992	...	941	10,049	22,633
MISCELLANEOUS:												
Kheddah Charges	...	...	...	2,70,328	...	18,995	...	...	...	...	...	2,89,323
Rewards for Destruction of Wild Animals	1,542	27,362	3,362	34,568	14,263	6,487	6,162	4,915	985	15,217	4,370	1,19,233
Petty, Provincial, and Local Establishments	2,215	17,558	46,853	1,64,838	30,394	33,019	24,294	1,90,236	15,369	3,28,403	7,248	8,60,427
Special Commissions of Enquiry	87,484	...	...	21,317	...	3,097	...	...	...	...	...	1,11,898
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	...	23,117	...	23,117
Irrecoverable Temporary Loans written off	...	2,14,987	37	224	11,774	8,172	4,714	42,462	...	9,622	5,625	2,97,617
Contributions	...	4,482	1,793	33,261	55,530	51,592	7,245	7,965	...	1,74,139	2,971	3,38,978
Extraordinary Items	311	...	...	...	...	...	...	...	...	...	59,900	60,211
Rents, Rates, and Taxes	24,094	1,504	...	26,117	3,045	33,876	...	...	...	7,304	1,41,830	2,37,770
Petty Construction and Repairs	550	...	...	...	249	...	...	...	...	...	...	799
Miscellaneous and Unforeseen Charges	1,08,075	32,716	9,468	6,398	573	68,568	1,203	12,022	5,148	6,078	17,577	2,67,826
Miscellaneous Refunds	7,249	213	3,223	8,389	10,217	17,339	4,760	5,381	243	2,075	9,079	68,168
Interest on guaranteed loans to Native States	...	...	...	...	...	...	...	...	...	...	34,821	34,821
Charges for search for hidden treasure	...	...	...	...	166	59	...	...	...	...	4	229
TOTAL CHARGES IN INDIA . R	3,58,247	3,18,467	67,523	6,49,214	1,43,420	4,56,803	1,71,605	3,16,610	29,429	6,91,351	4,93,380	36,96,049

Total India converted into £ at R15=£1 . £ 246,403

CHARGES IN ENGLAND:	£
Examination Expenses and Allowances of Candidates for the Indian Civil Service	8,150
Composition in lieu of Stamp Duty on India Bills	200
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	198
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	250
Passage to India of Civil Officers re-called to duty prior to the expiration of their leave	115
Relief to distressed Natives of India	80
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.)	360
Sundries	14
£	9,367
Miscellaneous Charges connected with the supply of Stores to India:	
Fines and Penalties incurred by Contractors in providing Stores and Freight (refunds in excess of receipts)	325
Commission on Freight, Lighterage, Dock Dues, Stores in reserve, Packing, etc.	18,211
Cost of Stores lost in transit to India, General Average, etc.	38,083
	56,619

TOTAL CHARGES IN ENGLAND £ 65,986

TOTAL MISCELLANEOUS CHARGES £ 3,12,389

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section F.—Famine Relief and Insurance.

Expenditure £ 1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief .	49	Charges	126	...	2,078
Construction of Protective Railways .	50	Capital Expenditure . . .	127	...	115,812
Construction of Protective Irrigation Works . .	50A	Capital Expenditure . . .	129	...	215,013
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1905 .	130	205,450	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1905.	130	6,894,737	...
Reduction or Avoidance of Debt .	51	Charges	130	...	667,097
			TOTAL .		1,000,000

No. 49.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	R	R	R	R	R	R	R	R	R	R	R	R
Salaries and Establishments	...	157	...	228	...	...	...	...	...	...	676	1,061
Relief Works in Charge of Civil Officers—												
Communications :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	2,979	2,979
Other charges	...	...	...	...	...	...	...	...	...	...	899	899
Miscellaneous Public Improvements :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	...	...	...	...	...	...	...	...	...	—260	—260
Gratuitous Relief	...	...	...	...	117	3,007	...	...	...	...	2,840	5,964
Miscellaneous—												
Share of cost of labour-employing works undertaken by private individuals	...	...	...	...	...	...	...	...	...	...	...	...
Relief and deportation of Cattle	...	...	...	...	...	...	...	...	...	...	...	...
Fodder operations	...	...	...	...	...	...	...	...	...	...	—2,654	—2,654
Other charges	...	...	...	...	...	...	...	—2,970	...	...	...	—2,970
Total Charges in the Civil Department R	...	157	...	228	117	3,007	...	—2,970	...	...	4,480	5,019
Charges in the Public Works Department.												
Relief Works in charge of Public Works Officers—												
Military works :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Communications :												
Wages of labour	...	4	...	...	...	...	...	...	...	...	...	4
Other charges	...	9	...	...	...	...	...	...	...	...	...	9
Miscellaneous Public Improvements :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation :												
Wages of labour	...	8	...	...	...	...	...	...	...	...	24,660	24,668
Other charges	...	—42	...	...	...	...	...	...	...	...	1,507	1,465
Construction of Railways :												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Gratuitous Relief R	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in the Public Works Department	...	—21	...	...	...	...	...	...	...	...	26,167	26,146
TOTAL CHARGES IN INDIA	...	136	...	228	117	3,007	...	—2,970	...	...	30,647	31,165
Total India converted into £ at R15=£1 £												2,078

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1904-1905.

Railways.	Expenditure during the year. Charged to Protective Works. India	England.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	Total.	Total Expenditure to end of the year. Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	Total.	Remarks.
	R	R	R	R	R	R	R	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—1,05,744	75,132	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Bellary-Royadrug	1,31,903	...	...	1,31,903	5,57,958	(d) 7,396	5,65,354	(d) Survey outlay brought on to construction account.
Hospet-Kottur	9,45,910	...	...	9,45,910	12,64,587	(d) 8,539	12,73,126	
Tirupattur-Krishnagiri	2,47,177	1,39,746	...	3,86,923	8,30,006	(d) 11,043	8,41,049	
Morappur Dharmapuri	1,31,827	1,40,621	...	2,72,448	5,58,090	(d) 4,135	5,62,225	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	...	9,42,362	9,42,362	4,41,85,975	5,12,96,341	9,54,82,316	
South Indian	...	...	11,40,592	11,40,592	24,87,256	3,17,59,068	(e) 3,42,46,324	(e) Includes R67,44,032 on account of outlay on the Madura, Pamban Section to close of 1904-05.
Guntakal-Mysore frontier	...	...	9,341	9,341	1,30,053	57,87,534	59,17,587	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
	14,56,817	2,80,367						
Total . R	17,37,184		20,92,295	38,29,479	7,56,23,487	11,12,89,654	18,69,13,141	
£	97,121	18,691						
Total converted into £ at R15=£1 . £	115,812		139,486	255,298	5,041,565	7,419,311	12,460,876	

Note.—Details of the Expenditure for the construction of these Lines are given in Account No. 76, pages 228 and 229, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, during and to end of, the Year 1904-1905.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	Less Receipts on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	Less Receipts on Capital Account.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works for which Capital and Revenue accounts are kept.														
Central Provinces.														
Khairbunda Tank	62,961	14,462	123	...	77,546	...	77,546	1,43,671	30,725	1,184	...	1,75,580	...	1,75,580
Asola Menda "	66,612	13,058	2	...	79,672	...	79,672	94,457	19,459	1,294	...	1,15,210	...	1,15,210
Marowda "	58,857	11,186	...	...	70,043	...	70,043	1,22,038	25,398	938	...	1,48,374	...	1,48,374
Khapri Aranda "	58,373	13,425	...	...	71,798	...	71,798	95,662	21,776	553	...	1,17,991	...	1,17,991
Khola "	31,878	6,661	...	...	38,539	...	38,539	69,853	15,113	561	...	85,527	...	85,527
Kusrangi "	23,933	3,769	...	...	27,702	...	27,702	83,061	16,646	864	...	1,00,571	...	1,00,571
Khaira Datan "	12,474	2,193	...	...	14,667	...	14,667	56,238	11,627	638	...	68,503	...	68,503
Kukerdehi "	43,884	9,298	...	...	53,182	...	53,182	59,644	12,731	231	...	72,606	...	72,606
Binakheri "	48,410	9,521	...	...	57,931	...	57,931	60,083	12,206	175	...	72,464	...	72,464
Horgahan "	32,550	6,932	...	...	39,482	...	39,482	47,789	10,436	228	...	58,453	...	58,453
Pindrawan "	76,454	15,622	...	...	92,076	...	92,076	97,302	20,028	301	...	1,17,631	...	1,17,631
Total	5,16,386	1,06,127	125	...	6,22,638	...	6,22,638	9,29,798	1,96,145	6,967	...	11,32,910	...	11,32,910
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	(a)8,66,000
Dhaka Canal	51,329	17,685	522	...	69,537	482	69,055	2,58,708	78,446	7,899	...	3,45,053	1,337	3,43,716
Tribeni Canal	2,90,620	70,742	10,902	−7,319	3,64,945	3,356	3,61,589	8,29,844	2,02,971	1,82,884	13,333	12,29,032	4,883	12,24,149
	3,41,949	88,428	11,424	−7,319	4,34,482	3,838	4,30,644	17,89,242	4,42,537	1,94,973	13,333	24,40,085	6,220	24,33,865
United Provinces of Agra and Oudh.														
Betwa Canal	1,35,581	35,936	22,590	14,924	2,09,031	...	2,09,031	35,13,150	9,69,230	1,22,778	38,666	46,43,824	8,617	46,35,207
*Ken Canal	5,04,714	91,073	33,687	23,821	6,53,295	...	6,53,295	5,56,704	1,05,031	50,247	30,181	7,42,163	...	7,42,163
	6,40,295	1,27,009	56,277	38,745	8,62,326	...	8,62,326	40,69,854	10,74,261	1,73,025	68,847	53,85,987	8,617	53,77,370
North-West Frontier.														
Swat River Canal	1,106	254	17	20	1,397	...	1,397	31,19,787	7,77,631	1,12,639	18,518	40,28,575	5,586	40,22,989
Madras.														
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	48,939	10,073	70	...	59,082	...	59,082	36,98,313	7,82,120	1,27,201	...	46,07,634	8,069	45,99,565
Mopad Project	19	4	1,724	...	1,747	...	1,747	19	4	1,724	...	1,747	...	1,747
	48,958	10,077	1,794	...	60,829	...	60,829	43,53,012	7,92,794	1,29,685	...	52,75,491	8,069	52,67,422
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	51	4,00,939
Mhasvad Tank	1,247	283	...	...	1,530	...	1,530	15,94,688	3,44,949	62,937	...	20,02,574	1,473	20,01,101
Nira Canal	2,897	667	−3	...	3,561	...	3,561	42,25,818	10,29,437	1,23,768	...	53,79,023	8,013	53,71,010
Chankapur Tank	1,17,128	26,984	6,030	...	1,50,142	101	1,50,041	2,44,847	66,842	39,001	...	3,50,690	580	3,50,110
Maladevi Tank	−11,364	−2,614	17	...	−13,961	208	−14,169	2,43,442	60,681	1,473	...	3,05,596	347	3,05,249
Shetphal Tank (Nira Canal)	10,512	2,170	176	...	12,958	...	12,958	5,55,382	1,20,740	−646	...	6,75,476	369	6,75,107
	1,20,520	27,490	6,220	...	1,54,230	309	1,53,921	71,88,975	16,92,930	2,32,444	...	91,14,349	10,833	91,03,516
Total construction	16,09,214	3,59,385	75,857	31,446	21,35,902	4,147	21,31,755	2,14,50,668	49,76,298	8,49,733	1,00,698	2,73,77,397	39,325	2,73,38,072

Deduct—Outlay charged to Minor Works and to Famine Relief (*b*)	...	...	...	...	...	...	...	*21,40,576*	*7,85,931*	*1,59,007*	...	*30,85,514*	*3,770*	*30,81,744*
TOTAL	16,69,214	3,59,385	75,857	31,446	21,35,902	4,147	21,31,755	1,93,10,092	41,90,367	6,90,726	1,00,698	2,42,91,883	35,555	2,42,56,328
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India.														
India General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	*2,92,747
Rajputana	8,994	70,332	2,388	—100	81,614	...	81,614	22,286	2,04,400	18,821	...	2,45,507	...	2,45,507
Central India	...	...	...	...	...	...	...	2,564	...	...	...	2,564	...	2,564
Baluchistan	...	...	...	...	...	...	..	...	6,673	495	...	7,168	...	7,168
TOTAL	8,994	70,332	2,388	—100	81,614	...	81,614	24,850	5,03,820	19,316	...	5,47,986	...	5,47,986
Central Provinces.														
Tonk projects, Surveys, etc.	1,04,113	91,890	70,412	2,946	2,69,361	...	2,69,361	2,68,481	3,62,147	1,39,357	3,209	7,73,194	48	7,73,146
Bengal.														
Enquiries concering famine relief pretective irrigation works in Bengal	..	...	...	...	...	...	...	748	16,512	...	..	17,260	...	17,260
Surveys	2,675	4,626	276	...	7,577	...	7,577	7,341	4,794	276	...	12,411	...	12,411
Sikrams canal project	462	...	...	...	462	...	462	462	...	..	...	462	...	462
TOTAL	3,137	4,626	276	...	8,039	...	8,039	8,551	21,306	276	...	30,133	...	30,133
United Provinces of Agra and Oudh.														
Dessan and Belan Canal	626	—26	...	...	600	...	600	1,498	18,030	...	...	19,528	...	19,528
Special Protectfve Circle	...	—2	...	...	—2	...	—2	...	19,384	...	...	19,384	...	19,384
Sarda Canal	...	40	...	...	40	...	40	159	11,738	159	...	12,056	...	12,056
Karamnasa Canal	...	...	...	...	...	...	...	235	291	16	...	542	...	542
TOTAL	626	12	...	...	638	...	638	1,892	49,443	175	...	51,510	...	51,510
Punjab—Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Madras—Surveys, etc.	1,29,799	4,36,437	—35,418	...	5,30,818	...	5,30,818	2,58,051	11,22,386	87,418	...	14,67,855	...	14,67,855
Bombay.														
Surveys and Investigations of Protective Irrigation Works	46,951	1,47,987	8,288	—251	2,02,975	...	2,02,975	1,35,355	4,54,535	64,566	—1	6,54,455	...	6,54,455
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	19,62,834	11,10,669	1,21,803	34,041	32,29,347	4,147	32,25,200	2,00,20,256	67,06,990	10,02,029	1,03,906	2,78,33,181	35,603	2,77,97,578
Total converted into £ at R15=£1 . £	...	...	...	...	...	...	215,013	...	...	...	...	...	...	1,853,172
India . £							215,013							1,839,170
England							...							14,002

(*a*) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurred from Provincial Revenue.
(*b*) Details are given in Account No. 50B.
* Classed as a work for which Capital and Revenue Accounts are kept from the year 1903-04.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1905, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
	R	R	R	R	R	R
Central Provinces.						
Marowda Tank	8,199	1,566	113	9,878	...	9,878
Khapri Aranda "	5,769	1,101	80	6,950	...	6,950
Khola "	7,246	1,384	100	8,730	...	8,730
Kusrangi "	18,500	3,533	255	22,288	...	22,288
Khaira Datan "	16,209	3,096	224	19,529	...	19,529
Kukerdehi "	4,907	937	68	5,912	...	5,912
Horgahan "	12	2	...	14	...	14
Pindrawan "	9,955	1,901	137	11,993	...	11,993
	70,797	13,520	977	85,294	...	(a)85,294
Bengal.						
Dhaka Canal	15,333	5,320	...	20,653	...	(b) 20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(c) 1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	21,40,576	7,85,931	1,59,007	30,85,514	*3,770*	30,81,744
Net Total converted into £ at R15=£1					£	205,450

(a) Charged to Famine Relief. (b) Includes R14,117 charged to Famine Relief. (c) Includes R1,01,740 charged to Famine Relief.

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	*—88,752*	...	*—88,752*	175,629	...	175,629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-1903	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-1904	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-1905	97,121	18,691	115,812	215,013	...	215,013	312,134	18,691	330,825
TOTAL	5,001,124	40,441	5,041,565	1,839,170	14,002	1,853,172	6,840,291	51,443	6,894,737

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1905.

	Amount.	Converted into £ at R15=£1.
INDIA, GENERAL.	R	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	1,00,06,451	667,097

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	132	...	...
				Total .	...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1904-1905.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	R	R	R	
IMPERIAL.				Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 228 and 229, in which this expenditure is incorporated and deducted at foot.
India.				
Bhopal	...	13,10,570	13,10,570	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 £	...	3,635,714	3,635,714	
CHARGED IN INDIA £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section H.—Railway Revenue Account.

Revenue £24,022,465. Expenditure £21,917,027.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways . .	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	134	...	...	...
State Railways .	54	Gross Receipts and Working Expenses	136 & 137	...	22,900,337	(a) 11,295,437
	54A	Interest on Debt	139	...	...	4,608,297
	54A	,, ,, India . . .	139	3,466,858	...	...
	54B	,, ,, England, E. I. Railway	140	287,476	...	...
	54C	,, ,, ,, E. B. Railway .	140	32,484	...	...
	54D	,, ,, ,, North-Western (S. P. and D). Railway .	140	149,684	...	...
	54E	,, ,, ,, Oudh and Rohilkhand Railway .	141	322,567	...	...
	54F	,, ,, ,, South Indian Railway .	141	146,635	...	...
	54G	,, ,, ,, Great Indian Peninsula Railway .	141	202,593	...	...
	54A	Annuities in purchase of Railways .	139	...	...	3,009,333
	54B	East Indian Railway . .	140	1,195,665	...	...
	54C	Eastern Bengal Railway . .	140	123,098	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway . .	140	421,997	...	...
	54G	Great Indian Peninsula Railway.	141	1,268,573	...	...
	55	Interest chargeable against Companies on Advances	142	...	...	455,747
	56	Interest on Capital deposited by Companies	142	...	...	1,265,989
Guaranteed Companies	54	Net Traffic Receipts	137	...	1,074,814	...
	57	Surplus Profits, Land and Supervision .	143	...	...	120,117
	54A	Interest	138	...	...	1,063,619
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	143	120,117	...	...
	58	Total amount advanced for Guaranteed Interest	144	...	...	...
Subsidized Companies	59	Government Share of Surplus profits and Repayment of Advances of Interest .	144	...	47,314	...
	59A	Land and Subsidy . . .	144	...	...	50,237
Miscellaneous Railway Expenditure . .	60	Miscellaneous Charges and Surveys .	145	...	...	48,251
				Total .	24,022,465	21,917,027

(a) Includes £356,529 on account of Surplus Profits and Provident Fund of the East Indian, Bengal-Nagpur, Burma, Bengal-Central Brahmaputra-Sultanpur, Lucknow-Bareilly, Hardwar Dehra, South Indian, Mysore, Great Indian Peninsula and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1905.*	Net Receipts, 1904-1905 (page 137).	Percentage of Net Receipts on capital outlay, 1904-1905.	Percentage of Net Receipts in			
					1903-1904.	1902-1903.	1901-1902.	1900-1901.
		£	£					
Guaranteed .	Bombay, Baroda and Central India .	10,956,891	674,893	6·16	5·01	5·09	5·26	5·79
	Madras	12,341,367	399,921	3·24	3·23	3·30	3·06	3·42
	TOTAL .	23,298,258	1,074,814	4·61	4·06	4·14	4·10	4·54
State . .	East Indian	41,519,953	3,382,522	8·15	7·73	7·29	8·11	8·02
	Rajputana-Malwa	10,445,149	917,502	8·78	6·87	8·48	9·78	9·99
	Bhopal	209,771	13,205	6·29	6·31	6·05	5·57	5·18
	Palanpur-Deesa	15,805	797	5·04	2·60	2·71	5·97	1·59
	Bengal-Nagpur	18,198,038	675,016	3·71	3·10	2·98	2·88	3·18
	Warora Colliery	95,743	11,773	12·29	11·38	14·74	16·24	14·17
	Burma	8,603,385	423,220	4·92	4·45	4·43	4·62	4·76
	Assam-Bengal	8,205,719	*—3,866*	...	·42	·22	·37	·39
	Jorhat	60,489	*—397*	...	·98	·60	...	...
	Eastern Bengal	11,202,106	623,961	5·57	5·42	5·61	5·82	6·45
	Bengal Central	1,017,671	36,364	3·57	3·31	3·65	4·36	3·90
	Brahmaputra-Sultanpur . . .	184,351	63	·03	5·38	4·88	3·47	...

(*a*) The method of calculation by which the total is obtained is as follows—

(*1*) *Purchased Railways*—
Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand .	9,300,000	
Sind, Punjab and Delhi .	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula .	25,922,350	
		84,930,088

(*2*) *State Railways*—

	R	£
Rupee expenditure to 31st March 1905 (page 229) .	1,43,42,19,386	
Deduct half of R9,02,86,277 spent in 1904-1905 (page 228) .	4,51,43,139	
	1,38,90,76,247	
at R 15=£1 . . .		92,605,084

Tirhoot	3,472,758	184,034	5·30	6·69	4·53	5·64	2·07
Oudh and Rohilkhand	13,045,266	486,331	3·73	3·82	3·92	3·96	3·33
Agra Delhi Chord	617,791	666	·11	...	...	...	...
Indian Midland	8,628,838	281,722	3·26	3·06	3·53	3·58	3·74
Lucknow-Bareilly Section (Rohilkhand-Kumaon).	804,717	48,605	6·04	6·44	6·92	6·99	6·77
Hardwar-Dehra	177,837	8,978	5·05	5·05	4·85	4·38	·94
North-Western	38,919,505	2,282,555	5·86	4·43	3·10	3·66	2·42
South Indian	6,948,349	455,036	6·55	6·76	6·57	5·66	4·83
North-East line, Madras Railway	4,272,114	119,179	2·79	2·61	2·37	3·56	4·02
Nilgiri	236,271	4,411	1·87	2·09	...	...	...
Bezwada Extension	78,386	11,930	15·22	13·20	13·20	12·49	20·00
Guntakal-Mysore Frontier	394,194	20,407	5·18	3·59	3·04	2·15	2·78
Mysore	1,191,647	37,719	3·16	3·43	3·36	2·16	2·85
Mayavaram-Mutupet	307,349	17,058	5·55	4·70	4·53	4·41	4·20
Tinnevelly-Quilon (British Section)	277,203	10,885	3·93	3·11	1·34	...	...
Great Indian Peninsula	28,057,191	1,701,681	6·06	5·49	5·22	†5·46	4·76
Southern Mahratta	7,963,711	190,361	2·39	2·19	2·06	1·40	1·82
Jodhpur-Hyderabad (British Section)	264,525	19,711	7·45	6·62	5·32	3·97	1·81
TOTAL	215,415,832	11,961,429	5·55	5·02	4·71	5·09	4·73
Total State and Guaranteed open lines	238,714,090	13,036,243	5·46	4·93	4·65	4·99	4·71
Unopened lines, stores, etc.	3,709,103	...	...	...	...	...	...
	242,423,193	13,036,243	5·38	4·87	4·61	4·95	4·69
Private Companies:— Government payments.	1,773,121	...	...	...	...	...	...
GRAND TOTAL	(a)244,196,314	...	...	...	...	...	...

(3) *Companies' Railways*—

Sterling expenditure to 31st March 1905 (page 249).	£ 66,743,367	
Deduct—Half of £1,337,691 spent in 1904-1905 (page 249)	668,845	
	66,074,522	
Add—Assam-Bengal interest (in foot-note, page 248)	465,219	
		66,539,741

(4) *Capital of Local Boards*—

Sterling expenditure to 31st March 1905 (page 289)	121,401	
Deduct—Half of £ *Nil* spent in 1904-1905 (page 289)	*Nil*	121,401
TOTAL		244,196,314

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1905, half the outlay in the year 1904-1905.
† For Wardha coal and Dhond-Manmad Railways.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

Provinces and Railways.	No. of Items.	Gross Receipts. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	Total.
		R	R	R	R
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	65,55,329	1,13,61,808	5,89,513	1,85,06,650
Madras	2	50,65,730	84,73,114	2,67,650	1,38,06,494
TOTAL GUARANTEED RAILWAYS		1,16,21,059	1,98,34,922	8,57,163	3,23,13,144
Total India converted into £ at R15 = £1				£	2,154,210
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Agra, Delhi Chord	3	12,265	5,466	339	18,070
Assam-Bengal	4	13,39,702	14,99,210	1,49,373	29,88,285
Bengal and North-Western and Tirhoot	5	56,16,508	61,66,455	11,05,277	1,28,88,240
Bengal Central*	6	8,08,629	6,37,794	1,21,955	15,68,378
Bengal-Nagpur	7	69,70,629	1,19,60,158	9,04,390	1,98,35,177
Bezwada Extension	8	49,787	2,69,197	1,672	3,20,656
Bhopal	9	...	...	3,95,734	3,95,734
Brahmaputra-Sultanpur	10	10	1,711	...	1,721
Burma	11	70,02,845	79,58,429	1,87,436	1,51,48,710
Eastern Bengal	12	70,49,871	1,04,62,931	17,51,708	1,92,64,510
East Indian	13	2,15,02,392	5,40,34,515	5,84,203	7,61,21,110
Great Indian Peninsula	14	1,28,44,534	3,68,26,802	3,23,864	4,99,95,200
Guntakal-Mysore Frontier	15	2,19,125	5,96,193	2,947	8,18,265
Hardwar-Dehra	16	1,72,937	95,218	1,199	2,69,354
Indian Midland	17	27,91,518	53,51,380	1,92,595	83,35,493
Jodhpur-Hyderabad (British Section)	18	3,27,924	3,19,371	−56,477	5,90,818
Lucknow-Bareilly	19	5,56,883	8,54,294	82,201	14,93,378
Mysore	20	7,54,538	8,03,258	24,695	15,82,491
Nilgiri	21	1,44,110	1,44,686	1,333	2,90,129
North-East line, Madras Railway	22	21,53,691	31,94,888	2,42,896	55,91,475
North-Western	23	1,67,35,836	4,58,73,772	7,38,321	6,33,47,929
Oudh and Rohilkhand	24	65,23,042	76,36,240	13,09,946	1,54,69,228
Palanpur-Deesa	25	21,439	9,877	303	31,619
Rajputana-Malwa, including Godhra-Rutlam-Nagda	26	76,34,569	1,73,63,255	4,32,171	2,54,29,995
Southern Mahratta	27	25,75,483	46,33,804	2,00,434	74,09,721
South Indian	28	68,61,638	56,42,018	2,57,964	1,27,61,620
Tinnevelly Quilon (British Section)	29	2,95,892	59,941	3,751	3,59,584
Warora Colliery	30	...	...	5,51,760	5,51,760
TOTAL IMPERIAL		11,09,65,797	22,24,00,863	95,11,990	34,28,78,650
PROVINCIAL.					
Assam.					
Jorhat	31	25,546	47,882	2,292	75,720
LOCAL.					
Madras.					
Mayavaram-Mutupet	32	3,79,178	1,61,972	6,085	5,47,235
TOTAL STATE RAILWAYS		11,13,70,521	22,26,10,717	95,20,367	34,35,01,605
Total India converted into £ at R15 = £1				£	22,900,107
RECIEPTS IN ENGLAND: Rent of premises occupied by the East Indian Railway Company				£	230
GRAND TOTAL				£	22,900,337

* Although for convenience classed among State Railways, this Line was the property of the Bengal Central Railway Company till the 30th June 1905.

EXPENSES of RAILWAYS in INDIA during the Year 1904-1905.

No. of Items.	WORKING EXPENSES.							
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.	NET RECEIPTS.	Net Receipts converted into £ at R15 = £1.
	R	R	R	R	R	R	R	£
1	15,94,150	33,23,536	10,56,972	12,74,980	11,33,616	83,83,254	1,01,23,396	674,893
2	21,53,344	30,20,814	6,99,434	10,36,688	8,97,402	78,07,682	59,98,812	399,921
	37,47,494	63,44,350	17,56,406	23,11,668	20,31,018	1,61,90,936	1,61,22,208	1,074,814
					£	1,079,396	1,074,814	1,074,814
3	...	4,274	939	1,576	1,290	8,079	9,991	666
4	10,63,404	6,65,566	1,89,467	3,98,184	7,29,654	30,46,275	*—57,990*	*—3,866*
5	14,29,989	12,87,409	3,49,223	9,57,544	(b) 61,03,562	1,01,27,727	27,60,513	184,034
6	3,20,392	1,71,970	47,215	1,64,738	3,18,604	10,22,919	5,45,459	36,364
7	22,17,186	29,28,526	8,09,241	17,55,021	19,99,968	97,09,942	1,01,25,235	675,016
8	28,607	35,469	12,210	17,935	47,480	1,41,701	1,78,955	11,930
9	...	...	...	...	1,97,668	1,97,668	1,98,066	13,205
10	...	...	...	...	775	775	946	63
11	20,36,654	32,82,624	7,80,213	13,87,454	13,13,459	88,00,404	63,48,306	423,220
12	24,00,282	21,60,983	12,77,687	21,24,958	19,41,187	99,05,097	93,59,413	623,961
13	63,88,381	74,76,782	20,19,809	55,95,413	39,06,346	2,53,86,731	5,07,34,379	3,382,292
14	47,65,212	1,05,65,179	22,50,449	38,47,492	30,41,650	2,44,69,982	2,55,25,218	1,701,681
15	1,38,538	1,81,299	48,599	71,102	72,624	5,12,162	3,06,103	20,407
16	...	...	...	...	1,34,677	1,34,677	1,34,677	8,978
17	8,00,302	17,67,209	3,74,482	6,46,276	5,21,394	41,09,663	42,25,830	281,722
18	32,202	1,20,912	16,857	43,830	81,351	2,95,152	2,95,666	19,711
19	...	...	...	...	7,64,306	7,64,306	7,29,072	48,605
20	2,64,826	3,48,148	93,778	1,35,893	1,74,067	10,16,712	5,65,779	37,719
21	38,462	1,18,116	7,657	30,565	29,167	2,23,967	66,162	4,411
22	8,66,608	12,61,879	2,86,516	4,30,018	9,58,771	38,03,792	17,87,683	119,179
23	78,16,389	1,29,31,371	19,22,712	41,90,862	22,48,274	2,91,09,608	3,42,38,321	2,282,555
24	22,28,277	25,38,399	9,14,806	15,14,188	9,78,592	81,74,262	72,94,966	486,331
25	2,464	5,202	1,849	2,143	(a) 7,914	19,662	11,957	797
26	21,72,053	46,13,886	15,07,012	17,45,640	16,28,870	1,16,67,461	1,37,62,534	917,502
27	12,00,984	16,04,737	4,33,277	6,27,756	6,87,564	45,54,318	28,55,403	190,361
28	13,68,991	22,77,094	4,93,151	9,26,128	8,70,716	59,36,080	68,25,540	455,036
29	41,542	67,366	14,332	26,500	46,572	1,96,312	1,63,272	10,885
30	...	...	...	...	3,75,159	3,75,159	1,76,601	11,773
	3,76,21,745	5,64,14,490	1,38,51,481	2,66,41,216	2,91,81,661	16,37,10,593	17,91,68,057	11,944,538
31	20,388	29,539	4,707	14,394	12,644	81,672	*—5,952*	*—397*
32	59,218	98,630	21,281	40,020	72,212	2,91,361	2,55,874	17,058
	3,77,01,351	5,65,42,659	1,38,77,469	2,66,95,630	2,92,66,517	16,40,83,626	17,94,17,979	11,961,199
	...	...	...	...	...	(c) 10,938,908	11,961,199	11,961,199
	...	...	...	...	...	...	230	230
	...	...	...	...	...	(c) 10,938,908	11,961,429	11,961,429

(a) Includes R6,337, share of net receipts paid to the Palanpur Darbar.

(b) Includes R49,56,032, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.

(c) Exclusive of R53,47,934 or £356,529 on account of Surplus Profits paid to Companies [See Note (a), page 133.]

H.—Railway Revenue Account

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Gross Receipts.	Gross Receipts converted into £ at R15=£1.	Working Expenses.	Interest chargeable in India.
		R	£	R	R
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	1,85,06,650	1,233,777	83,83,254	2,03,572
Madras	2	1,38,06,494	920,433	78,07,682	73,559
TOTAL GUARANTEED RAILWAYS		3,23,13,144	2,154,210	1,61,90,936	2,77,131
Total in sterling (India figures converted at R15=£1) £		**2,154,210**	**2,154,210**	**1,079,396**	**18,476**
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Agra-Delhi Chord	3	18,070	1,205	8,079	3,47,743
Allahabad-Jaunpur	4	...	...	...	12,059
Assam-Bengal	5	29,88,285	199,219	30,46,275	28,73,734
Azikhal-Mangalore	6	...	...	...	2,08,596
Bellary-Royadrug	7	...	...	...	18,728
Bengal and North-Western and Tirhoot	8	1,28,88,240	859,216	1,01,27,727	20,50,634
Bengal Central*	9	15,68,378	104,558	10,22,919	(d) 9,274
Bengal-Nagpur	10	1,98,35,177	1,322,345	97,09,942	(b)40,68,219
Bezwada Extension	11	3,20,656	21,377	1,41,701	46,972
Bhopal	12	3,95,734	26,382	1,97,668	1,24,086
Bilaspur-Etawah	13	...	...	...	3,005
Brahmaputra-Sultanpur	14	1,721	115	775	25,135
Burma	15	1,51,48,710	1,009,914	88,00,404	(c)31,71,840
Burma Railway Extensions	16	...	...	...	62,220
Coonoor Ootacamund	17	...	...	...	4,888
Dhubri-Gauhati Extension	18	...	...	...	95,587
Eastern Bengal*	19	1,92,64,510	1,284,301	99,05,097	50,06,228
East Indian	20	7,61,21,110	(a)5,074,971	2,53,86,731	40,64,541
Frontier Railway Reserve Material	21	...	...	...	1,75,800
Great Indian Peninsula	22	4,99,95,200	3,333,014	2,44,69,982	10,03,130
Guntakal-Mysore Frontier	23	8,18,265	54,551	5,12,162	2,36,481
Hardwar-Dehra	24	2,69,354	17,957	1,34,677	86,777
Hospet-Kottur	25	...	...	...	30,006
Indian Midland	26	83,35,493	555,699	41,09,663	(e)2,87,673
Jech-Doab (Southern Section)	27	...	...	...	1,05,111
Jodhpur-Hyderabad (British Section)	28	5,90,818	39,388	2,95,152	1,57,482
Jullundur-Hoshiarpur	29	...	...	...	581
Katihar Godagiri	30	...	...	...	12,976
Lower Sindh Extension	31	...	...	...	99,844
Lucknow-Bareilly	32	14,93,378	99,559	7,64,306	(f)4,55,156
Ludhiana-Ferozepur	33	...	...	...	1,132
Morappur-Dharmapuri	34	...	...	...	15,975
Murshidabad Branch	35	...	...	...	2,21,810
Mysore	36	15,82,491	105,499	10,16,712	...
Nagda Muttra	37	...	...	...	15,593
Nagpur-Chattisgarh Depreciation Account	38	...	...	...	26,282
New extension of the Tirhoot	39	...	...	...	1,44,307
Nilgiri	40	2,90,129	19,342	2,23,967	1,32,902
North-East line, Madras Railway	41	55,91,475	372,765	38,03,792	25,55,792
North-Western	42	6,33,47,929	4,223,195	2,91,09,608	1,66,27,410
Oudh and Rohilkhand	43	1,54,69,228	1,031,282	81,74,262	21,85,426
Palanpur-Deesa	44	31,619	2,108	19,662	9,473
Peshawar Railway Reserve Material	45	...	...	...	11,728
Petroleum Operations, Baluchistan	46	...	...	...	4,767
Quetta-Nushki	47	...	...	...	2,00,213
Rajputana-Malwa, including Godhra-Rutlam-Nagda	48	2,54,29,995	1,695,333	1,16,67,461	62,97,412
Rameswaram Extension	49	...	...	...	2,612
Ranaghat-Bhagwangola	50	...	...	...	12,098
Rewari-Phulera Chord	51	...	...	...	1,06,243
Sabarmati-Dholka	52	...	...	...	2,246
Shahdara Sangla	53	...	...	...	8,201
State Railway Stores	54	...	...	...	19,160
Southern Mahratta	55	74,09,721	493,981	45,54,318	(h)6,63,253
Southern Mahratta (depreciation on works)	56	...	...	...	21,083
South Indian	57	1,27,61,620	850,775	59,36,080	10,99,502
Tinnevelly-Quilon (British Section)	58	3,59,584	23,972	1,96,312	19,029
Ditto (Native State Section)	59	...	...	...	1,04,734
Tirupattur-Krishnagiri	60	...	...	...	24,284
Umaria Colliery (depreciation on works)	61	...	...	...	7,307
Vizagapatam-Raipur	62	...	...	...	9,801
Warora Colliery	63	5,51,760	36,784	3,75,159	58,173
TOTAL IMPERIAL		34,28,78,650	22,858,807	16,37,10,593	5,54,52,456
PROVINCIAL.					
Assam.					
Jorhat	64	75,720	5,048	81,672	36,330
LOCAL.					
Madras.					
Mayavaram-Mutupet	65	5,47,235	36,482	2,91,361	(g)2,40,936
TOTAL STATE RAILWAYS		34,35,01,605	22,900,337	16,40,83,626	5,57,29,722
Total in sterling (India figures converted at R15=£1) £		**22,900,337**	**22,900,337**	**10,938,908**	**3,715,315**

* Although for convenience classed among State railways, this line was the property of the Bengal Central Railway Company till the 30th June 1905.

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company.

(b) Interest on advances in India, R27,77,065, interest on overdrawn Capital, R65,122, and interest on Capital Outlay on Northern Section, East Coast Railway, R12,26,032.

(c) Includes interest on overdrawn Capital, R95,347.

(d) Interest on advances in India.

(e) Interest on advances in India, R2,55,239, and interest on overdrawn Capital, R32,434.

		R
(f)	Interest on Debt	2,04,846
"	Advances in India	1,73,505
"	Capital deposited by Companies	76,805
		4,55,156

(g) Includes interest on advances, R61,516, and interest on Capital deposited, R68,519, and interest on debt, R1,10,901.

(h) Interest on the Capital outlay on the Bellary-Kistna Railway, R6,63,137, and interest on overdrafts, R116.

of the GOVERNMENT in respect of RAILWAYS during the Year 1904-1905.

UNDER EXPENDITURE HEADS.							NET GAIN OR LOSS TO GOVERNMENT.	
No. of Items.	Payment to Companies on account of Surplus Profits & Provident Fund	Charges for Land.	Total India.	Total India converted into £ at R15=£1.	England (Interest and Annuities).	GRAND TOTAL.	Gain.	Less.
	R	R	R	£	£	£	£	£
1	19,08,241	1,06,763	1,06,01,830	706,789	(k) 478,896	1,185,685	48,092	...
2	...	5,885	78,87,126	525,808	568,420	1,094,228	...	173.795
	19,08,241	1,12,648	1,84,88,956	1,232,597	1,047,316	2,279,913	...	125,703
	127,216	7,509	1,232,597	1,232,597	1,047,316	2,279,913	...	(l) 125,703
3	...	...	3,55,822	23,721	...	23,721	...	22,516
4	...	...	12,059	804	...	804	...	804
5	...	...	59,20,009	394,667	88,217	482,884	...	283,665
6	...	...	2,08,596	13,907	...	13,907	...	13,907
7	...	...	18,728	1,249	...	1,249	...	1,249
8	...	...	1,21,78,361	811,891	...	811,891	47,325	...
9	53,045	...	10,85,238	72,349	33,750	106,099	...	1,541
10	355	...	1,37,78,516	918,568	363,414	1,281,982	40,363	...
11	...	...	1,88,673	12,578	...	12,578	8,799	...
12	...	...	3,21,754	21,450	...	21,450	4,932	...
13	...	...	3,005	200	...	200	...	200
14	7,735	...	33,645	2,243	...	2,243	...	2,128
15	5,92,997	...	1,25,65,241	837,683	87,500	925,183	84,731	...
16	...	...	62,220	4,148	...	4,148	...	4,148
17	...	...	4,888	326	...	326	...	326
18	...	...	95,587	6,372	...	6,372	...	6,372
19	...	...	1,49,11,325	994,088	155,582	1,149,670	134,631	...
20	27,31,395	...	3,21,82,667	2,145,511	1,683,149	3,828,660	1,246,311	...
21	...	...	1,75,800	11,720	...	11,720	...	11,720
22	2,91,543	...	2,57,64,655	1,717,644	1,562,228	3,279,872	53,142	...
23	...	...	7,48,643	49,910	...	49,910	4,641	...
24	22,514	...	2,43,968	16,264	...	16,264	1,693	...
25	...	...	30,006	2,000	...	2,000	...	2,000
26	...	...	43,97,336	293,156	264,740	557,896	...	2,197
27	...	...	1,05,111	7,007	...	7,007	...	7,007
28	...	...	4,52,634	30,176	...	30,176	9,212	..
29	...	...	581	39	...	39	...	39
30		...	12,976	865	...	865	...	865
31	...	...	99,844	6,656	...	6,656	...	6,656
32	68,233	...	12,87,695	85,846	...	85,846	13,713	...
33	...	...	1,132	75	...	75	...	75
34	...	...	15,975	1,065	...	1,065	...	1,065
35	...	...	2,21,810	14,788	...	14,788	...	14,788
36	1,40,940	...	11,57,652	77,177	...	77,177	28,322	...
37	...	...	15.593	1,040	...	1,040	...	1,040
38	...	...	26,282	1,752	...	1,752	...	1,752
39	...	...	1,44,307	9,620	...	9,620	...	9,620
40	...	...	3,56,869	23,791	...	23,791	...	4,449
41	...	...	63,59,584	423,972	...	423,972	...	51,207
42	...	...	4,57,37,018	3,049,135	571,681	3,620,816	602,379	...
43	...	...	1,03,59,688	690,646	322,567	1,013,213	18,069	...
44	...	...	29,135	1,942	...	1,942	166	...
45	...	...	11,728	782	...	782	...	782
46	...	...	4,767	318	...	318	...	318
47	...	...	2,00,213	13,347	...	13,347	...	13,347
48	..	...	1,79,64,873	1,197,658	...	1,197,658	497,675	...
49	...	...	2,612	174	...	174	...	174
50	...	...	12,098	807	...	807	...	807
51	...	...	1,06,245	7,083	...	7,083	...	7,083
52	...	...	2,246	150	...	150	...	150
53	...	...	8,201	547	...	547	...	547
54	...	...	19,160	1,278	...	1,278	...	1,278
55	6,75,478	...	58,93,049	392,870	(i) 277,415	670,285	...	176,304
56	...	...	21,083	1,405	...	1,405	...	1,405
57	7,63,699	...	77,99,281	519,952	189,760	709,712	141,063	...
58	...	...	2,15,341	14,356	7,673	22,029	1,943	...
59	...	...	1,04,734	6,982	14,202	21,184	...	21,184
60	...	...	24,284	1,619	...	1,619	...	1,619
61	...	...	7,307	487	...	487	...	487
62	...	...	9,801	654	...	654	...	654
63	...	...	4,33,332	28,889	...	28,889	7,895	...
	53,47,934	...	22,45,10,983	14,967,399	5,621,878	20,589,277	22,69,530	...
64	...	...	1,18,002	7,867	...	7,867	...	2,819
65	..	...	5,32,297	35,486	...	35,486	996	...
	53,47,934	...	22,51,61,282	15,010,752	5,621,878	20,632,630	2,267,707	...
	356,529	...	15,010,752	15,010,752	(j) 5,621,878	20,632,630	(l) 2,267,707	...

(i) Interest charges for the Mysore Railway are included in the amount interest shown against the Southern Mahratta Railway.

(j) Shown in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,466,858	1,141,439
Annuities in purchase of Railways .	...	3,009,333
Interest chargeable against Companies on Advances . . .	218,440	237,307
Interest on Capital deposited by Companies	30,017	1,235,972
TOTAL	[illegible]	[illegible]

(k) Includes interest on advances to Guaranteed Railway Companies . £ 2,173

	£
(l) Net gain on Guaranteed and State Railways as above . .	2,142,004
Add—Net recovery from Railway Companies on account of Controlling Establishment Account No. 57 . .	14,608
Deduct—Net charge on account of Subsidized Railways, Accounts Nos. 59 and 59A	2,923
Miscellaneous Railway Expenditure, Account No. 60 .	48,251
(k) TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	2,105,438

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1904-1905, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	215,649	215,649
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	40,64,541	270,969	...	270,969
TOTAL INTEREST ON DEBT	40,64,541	270,969	287,476	558,445
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,811	849,811
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	82,479	82,479
Contribution towards management	...	...	1,375	1,375
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,195,665	1,195,665
TOTAL	40,64,541	270,969	1,483,141	1,754,110

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1904-1905, of the EASTERN BENGAL RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	18,531	18,531
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	50,06,228	333,748	...	333,748
TOTAL INTEREST ON DEBT	50,06,228	333,748	32,484	366,232
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,819	116,819
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	6,150	6,150
Contribution towards management	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	123,098	123,098
TOTAL	50,06,228	333,748	155,582	489,330

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1904-1905, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT. *North-Western Railway.*	R	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	150,181	150,181
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	*—497*	*—497*
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	1,66,27,410	1,108,494	...	1,108,494
TOTAL INTEREST ON DEBT	1,66,27,410	1,108,494	149,684	1,258,178
ANNUITIES IN PURCHASE. *Sind, Punjab and Delhi Railway.*				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	50,721	50,721
Contribution towards management	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	421,997	421,997
TOTAL	1,66,27,410	1,108,494	571,681	1,680,175

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1904-1905, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on India 3½ per cent. Stock	...	...	*−1,149*	*−1,149*
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,893	10,893
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,832	2,832
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	21,85,426	145,695	...	145,695
TOTAL	21,85,426	145,695	322,567	468,262

No. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1904-1905, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,99,502	73,300	...	73,300
TOTAL	10,99,502	73,300	146,635	219,935

No. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1904-1905, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debentures and Debenture Stock	...	...	128,084	128,084
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	74,509	74,509
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,03,130	66,875	...	66,875
TOTAL INTEREST ON DEBT	10,03,130	66,875	202,593	269,468
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	64	64
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,573	1,268,573
TOTAL	10,03,130	66,875	1,471,166	1,538,041

H.—Railway Revenue Account.

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1904-1905.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	R	£	£	£
India, General.				
Bengal Central	9,274	618	16,250	16,868
Bengal-Nagpur	27,77,065	185,138	89,700	274,838
Bombay Baroda and Central India	...	...	2,173	2,173
Great Indian Peninsula	...	...	13,812	13,812
Indian Midland	2,55,239	17,016	46,150	63,166
Lucknow-Bareilly	1,73,505	11,567	...	11,567
Southern Mahratta	...	...	69,222	69,222
TOTAL IMPERIAL	32,15,083	214,339	237,307	451,646
LOCAL.				
Madras.				
Mayavaram-Mutupet	61,516	4,101	...	4,101
GRAND TOTAL	32,76,599	218,440	237,307	455,747

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1904-1905.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	R	£	£	£
India, General.				
Assam-Bengal	...	...	88,217	88,217
Bengal Central	...	...	17,500	17,500
Bengal-Nagpur	65,122	4,341	273,714	278,055
Brahmaputra-Sultanpur	25,135	1,676	...	1,676
Burma	95,347	6,357	87,500	93,857
East Indian	...	...	200,008	200,008
Great Indian Peninsula	...	...	77,250	77,250
Hardwar-Dehra	86,777	5,785	...	5,785
Indian Midland	32,434	2,162	218,590	220,752
Lucknow-Bareilly	76,805	5,120	...	5,120
Southern Mahratta	116	8	208,193	208,201
South Indian	...	...	43,125	43,125
Do. Extensions	...	...	21,875	21,875
TOTAL IMPERIAL	3,81,736	25,449	1,235,972	1,261,421
LOCAL.				
Madras.				
Mayavaram-Mutupet	68,519	4,568	...	4,568
GRAND TOTAL	4,50,255	30,017	1,235,972	1,265,989

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1904-1905.

		India General.
		R
SURPLUS PROFITS.		
Bombay, Baroda and Central India Railway		19,08,241
Madras Railway		...
TOTAL		19,08,241
COMPENSATION FOR LAND.		
Bombay, Baroda and Central India Railway		1,06,763
Madras Railway		5,885
TOTAL		1,12,648
ESTABLISHMENT.		
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		6,44,892
Examiners of Railway Accounts and their Establishments, Salaries, Trvelling Allowances and Contingencies		3,52,137
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:		
Assam-Bengal	*62,022*	
Bengal and North-Western and Tirhoot	*69,331*	
Bengal Central	*10,001*	
Bengal-Nagpur	*1,62,974*	
Burma	*1,17,126*	
East Indian	*1,75,623*	
Indian Midland and Great Indian Peninsula	*2,17,544*	
Lucknow-Bareilly	*13,132*	
Madras Railway (North-East Line)	*39,928*	
Rajputana-Malwa system	*1,42,892*	
Southern Mahratta and Mysore	*1,07,061*	
South Indian	*98,524*	*12,16,158*
TOTAL		*—2,19,129*
GRAND TOTAL		18,01,760
Grand Total converted into £ at R15=£1	£	120,117

No. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1905, the NET REVENUE of the several COMPANIES to the 31st of December 1904, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N. B.—For the purposes of this account the Net Revenue and the payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	Guaranteed Interest advanced to 31st March 1905.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1904, inclusive less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	Total.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	17,032,723	157,373	17,190,096	16,617,948	572,148
Madras Railway	22,523,085	23,621	22,546,706	13,958,954	8,587,752
TOTAL .	39,555,808	180,994	39,730,802	30,576,902	9,159,900

No. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1904-1905.

		IMPERIAL.
INDIA—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway	R	2,78,158
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	R	2,88,682
TOTAL INDIA .	R	5,66,840
Total India converted into £ at R15=£1 .	£	37,789
ENGLAND—		
Government share of Surplus Profits—		
Rohilkhand-Kumaon Railway	£	1,751
Southern Punjab Railway	£	7,774
TOTAL RECEIPTS	£	47,314

No. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1904-1905.

IMPERIAL.		R
India, General.		
Bareilly Soron Extension	(Land)	1,37,012
Barsi Railway Extensions	(ditto)	—4,085
Bengal and North-Western Railway Company	(ditto)	3,16,191
Bengal Dooars Railway Company	(ditto)	—201
Hardwar-Dehra Railway Company	(ditto)	2,154
Kalka-Simla Railway Company	(ditto)	2,516
Laksam-Noakhali Railway Company	(ditto)	4,464
Moradabad Ramnagar Extension	(ditto)	10,501
Sabarmati-Dholka Railway Company	(ditto)	1,902
South Behar Railway Company	(ditto)	683
Southern Punjab Railway Company	(ditto)	2,77,307
Tanjore District Board Railway— (Mutupet Arantangi extension).	(ditto)	—20
Tapti Valley Railway Company	(ditto)	1,159
	TOTAL IMPERIAL .	7,49,583
PROVINCIAL.		
Bengal.		
Tribeni Branch Extension	(Land)	3,965
	GRAND TOTAL .	7,53,548
	Total India converted into £ at R15=£1 £	50,237

No. 60.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year 1904-1905.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	R
IMPERIAL,	
India General.	
Additional borings at Asansol	*—33,374*
Agra Chord Connection Survey	4,174
Agra City Chord Survey	62
Bara Ajmere Marwar	1,327
Beach Pallaveram Survey	119
Bellarpur-Warrangal Survey	43,800
Bezwada-Masulipatam Survey	*—19*
Bhagirathi Bridge Survey	229
Boring over Indus Bridge at Khusalgarh	1,453
Burharwa-Azimgunj-Katwa Survey	8,009
Burhwal-Sitapur Survey	619
Chindwara-Pench Valley Survey	*—7,615*
Chuharkhana Shorkot Survey	8,479
Coal exploration in Assam	6,643
Dichu River and Teesta Valley Survey	2,021
Dindigul-Satyamangalam Survey	959
Dudwa Branch	5,010
East Daga Survey	19,744
Establishment of the Director of Railway Construction (share of)	2,00,000
Frontier Railway Reserve Material	6,272
Gondia Chanda and Nagpur-Brahmapuri Survey	18,323
Gondia-Chanda Railway (Land)	65
Hyderabad-Godavery Valley	2
Itarsi-Nagpur Survey	785
Jakhal Hansi Survey	6,603
Khamgaon-Jalna Survey	111
Khandwa-Akola-Basim Survey	1,778
Kurnool Branch Survey	*—18*
Lalgola-Gherria Extension Survey	4,061
Lalkua-Kashipur Survey	*—38*
Lodhran-Mailsi Survey	776
Ludhiana-Dhuri-Jakhal Railway (Land)	*—16*
Muttra Aligarh Survey	5,229
Mysore and West Coast Survey	58
Nagda Bara Muttra Survey	42,656
Oudh and Rohilkhand Branch Surveys	3,932
Pandharpur Sangola Railway (Land)	5,277
Pegu-Syriam Survey	19,690
Pertabganj Beerpur Survey	2,923
Petlad-Cambay (Land)	35
Philibit-Barmdeo Survey	*—296*
Podanur-Palni Survey	13,481
Pollachi Kollengodi Traffic Survey	845
Purulia Ranchi Survey	14,102
Raipur Vijiya Nagrum Railway (Land)	653
Rohri-Reti, Doubling	8,731
Sara Bridge Survey	*—323*
Sara-Serajgunj Survey	3,400
Satara to Satara Road Station	74
Second track between Sendra and Kharwa (Land)	509
Serajganj-Jagannathganj Survey	6,247
Shahpur-Nagpur Survey	67,937
Shilman-Ghakke Road Survey	25,138
Sion to Ballard Pier Survey	2,982
Southern Mahratta Railway feeder lines	*16*
Surplus Establishment and Miscellaneous Charges	55,463
Thal Parachinar Survey	56,586
Tilagaon-Sylhet Survey	88
Viramgam Malia Survey	2,419
TOTAL IMPERIAL	6,38,164
PROVINCIAL.	
Burma.	
Arakan Surveys	75,154
Pyinmana-Magwe Survey	2,348
TOTAL PROVINCIAL	77,502
LOCAL.	
Madras.	
Cuddalore Vriddachalam Survey	3,472
Kambakonam Manargadi Survey	3,221
Tinnevelly-Tiruchendar Survey	1,410
TOTAL LOCAL	8,103
GRAND TOTAL . R	7,23,769
Total India converted into £ at R15= £1 £	48,251

H.—Railway Revenue Account.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section J.—Irrigation.

Revenue £3,071,036 Expenditure £2,786,353.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works	61	Direct receipts	149	...	1,994,331	...
	62	Working Expenses (Abstract Account)	149	...	...	875,281
	62A	" " (Detailed Account)	151	875,281	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A)	152	...	893,250	...
	63	Statement of Financial Results	152 and 153	...	...	...
	63	Interest on Debt	153	...	...	1,015,224
Minor Works and Navigation	64	Gross Receipts	159		183,455	...
	64A	Summary of Receipts from Minor Works and Navigation	160	183,455	...	...
	65	Expenditure (Abstract Account)	163	...	...	895,848
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	167	117,384	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	170	113,027	...	...
				Total	3,071,036	2,786,353

No. 61.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1904-1905.

	Direct Receipts during the year.											
Imperial.	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces.												
Kusrangi Tank	...	...	...	...	...	2	...	...	...	...	...	2
Khaira Datan "	...	...	...	...	...	9	...	...	...	...	...	9
	...	...	...	...	...	11	...	...	...	...	...	11
Burma.												
Mandalay Canal	70,113	...	...	...	...	...	...	...	444	...	138	70,695
United Provinces of Agra and Oudh.												
Betwa Canal	1,69,043	...	255	745	2,647	...	...	...	111	...	191	1,72,992
Punjab.												
Western Jumna Canal, including Sirsa Branch	18,12,460	(a)8,11,522	5,952	...	13,153	3,140	14,377	64,353	3,375	4,068	2,156	27,34,556
Bari Doab Canal	31,21,710	...	22,454	...	15,593	8,470	1,40,580	6	2,135	3,341	21,170	33,35,459
Sirhind Canal	25,18,776	...	10,709	...	14,281	5,144	68,606	4,346	4,398	2,278	56,463	26,85,001
Lower Chenab Canal	68,86,475	(a)3,62,536	6,472	...	4,184	5,874	14,012	...	10,655	2,284	45,879	73,38,371
Upper Sutlej Inundation Canal	3,46,959	...	51	...	643	1,349	...	...	1,066	425	3,038	3,53,531
Sidhnai Canal	3,91,043	...	2,696	...	1,285	533	...	...	1,401	100	125	3,97,183
Jhelum Canal	4,62,393	...	2,857	...	14	428	...	...	6,006	319	1,214	4,73,231
Indus Inundation Canal	1,02,954	...	70	...	3,686	8	...	...	82	83	461	1,07,344
Total	1,56,42,770	(a)11,74,058	51,261	...	52,839	24,946	2,37,575	68,705	29,118	12,898	1,30,506	1,74,24,676
North-West Frontier.												
Swat River Canal	4,67,356	...	137	...	215	...	14,158	...	772	84	57	4,82,779
Madras.												
Godavári Delta Project	...	...	72	82	8,952	12,178	...	88,795	112	123	1,075	1,11,389
Kistna Delta Project	...	...	...	1,364	2,605	24,460	...	38,775	1,487	34	1,459	70,184
Cauvery Delta Project	...	...	...	...	593	577	...	...	180	...	82	1,432
Penner Anicut Project	...	...	...	...	...	1,790	...	...	87	...	13	1,890
Barur Tank	...	...	...	...	...	109	...	...	...	...	...	109
Sriváikuntam Anicut Project	...	...	...	399	...	1,420	...	...	255	...	15	2,089
Kurnool Canal	1,60,928	...	8	511	...	3,973	...	1,226	491	...	1,558	1,68,695
Periyar Project	...	...	...	...	1,244	826	...	227	175	...	75	2,547
Rushikulya Project	...	...	...	...	...	719	...	...	...	...	32	751
Total	1,60,928	...	80	2,356	13,394	46,052	...	1,29,023	2,787	157	4,309	3,59,086
Bombay.												
Desert Canal	1,51,256	...	...	...	...	15	...	...	216	117	455	1,52,059
Begari Canal	66,495	...	...	...	16	115	...	...	...	231	641	67,498
Eastern Nara Works	2,111	...	137	...	691	14,997	...	...	45	1,606	16,507	36,094
Hathmati Canal	2,025	...	...	...	327	269	...	...	4	...	13	2,638
Pravara River Works—Lakh Canal	1,310	...	...	...	103	118	...	...	1	...	27	1,559
Kadva River Works	21,940	...	...	...	237	182	...	...	...	...	96	22,455
Krishna Canal	46,769	...	...	441	...	1,311	...	...	62	...	4	48,587
Lower Panjhra River Works	12,981	...	10	...	13	314	...	...	...	...	147	13,465
Ekruk Tank	10,831	...	2,378	6,341	392	5,713	...	...	4	...	270	25,929
Mutha Canals	1,32,307	...	4,020	1,23,851	825	3,673	...	...	171	...	5,481	2,70,328
Unharwáh Canal	76	...	...	...	21	7	...	...	...	27	7	138
Jamrao Canal	1,37,895	...	...	...	270	2,268	...	...	630	4,552	957	1,46,572
Mhasvad Tank	15,015	...	1	...	18	316	...	...	31	...	679	16,060
Nira Canal	1,20,726	...	66	...	307	438	...	...	114	...	1,540	1,23,191
Mahiwah	497	...	...	...	...	...	...	...	...	5	146	648
Dad	—54	...	...	...	427	27	...	...	6	434	8	848
Nasrat Canal	23	...	...	...	187	12	...	...	...	194	—341	75
Shetphal Tank	9,105	...	2		...	26	...	...	...	...	4	9,137
Total	7,31,308	...	6,614	1,30,633	3,834	29,801	...	...	1,284	7,166	26,641	9,37,281
Total Imperial	1,72,41,518	11,74,058	58,347	1,33,734	72,929	1,00,810	2,51,733	1,97,728	34,516	20,305	1,61,842	1,94,47,520

Provincial. *Bengal.*												
Orissa Project	2,86,170	...	92	...	5,643	1,042	...	68,345	4,095	...	23,513	3,88,900
Midnapore Canal	1,24,445	...	254	...	106	78	...	61,138	789	...	19,405	2,06,215
Tidal Canal	...	...	...	...	7	532	...	44,063	194	...	446	45,242
Sone Project	13,22,437	...	2,209	...	3,108	755	1,153	21,072	9,874	...	42,202	14,05,810
TOTAL	17,33,052	...	2,555	...	8,864	2,407	1,153	1,97,618	14,952	...	85,566	20,46,167
United Provinces of Agra and Oudh.												
Mat Branch	1,92,960	8,754	236	...	2,189	...	...	...	...	4	20	2,04,163
Ganges Canal	30,67,141	24,074	5,261	100	62,886	...	45,933	6,571	1,119	686	28,821	32,42,592
Lower Ganges Canal	22,32,517	1,72,323	4,934	(b)503	50,066	...	10,242	5,052	2,066	1,301	19,348	24,98,352
Agra Canal	7,20,719	1,29,632	1,298	...	32,981	...	3,369	1,252	222	251	1,560	8,91,284
Eastern Jumna Canal	12,48,298	4,567	1,338	...	36,416	...	8,929	...	569	456	1,736	13,02,309
Fatehpur Branch, Lower Ganges Canal	2,77,838	...	17	...	3,945	...	...	...	...	267	517	2,82,584
TOTAL	77,39,473	(a) 3,39,350	13,084	603	1,88,483	...	68,473	12,875	3,976	2,965	52,002	84,21,284
Total Provincial	94,72,525	3,39,350	15,639	603	1,97,347	2,407	69,626	2,10,493	18,928	2,965	1,37,568	1,04,67,451
GRAND TOTAL	2,67,14,013	15,13,408	73,986	1,[illegible]4,337	2,70,276	1,03,217	3,21,359	4,08,221	53,144	23,270	2,99,410	2,99,14,971
Grand Total converted into £ at R15=£1 ... £												1,994,331

(a) Recoveries by the Civil Department.

(b) Includes R494 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1904-1905.

	IMPERIAL.							PROVINCIAL.			GRAND TOTAL.
	Burma.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	Bengal.	United Provinces of Agra and Oudh.	TOTAL.	
Working Expenses and Maintenance:	R	R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	...	19,537	6,36,182	2,060	2,13,651	37,104	9,08,534	34,786	1,95,402	2,30,188	11,38,722
Maintenance and Repairs	57,434	51,166	25,07,402	29,483	7,73,265	6,35,638	40,54,388	3,26,382	13,90,448	17,16,830	57,71,218
Establishment	17,066	50,882	26,53,002	82,510	6,90,209	3,69,892	38,63,561	5,64,320	(d)14,48,182	20,12,502	58,76,063
Tools and Plant	801	2,263	63,691	1,549	1,32,237	17,783	2,18,324	56,985	20,107	77,092	2,95,416
Refunds of Revenue	...	973	(c)23,274	2,276	1,882	292	28,697	5,532	13,564	19,096	47,793
Suspense	...	...	...	...	...	...	...	...	...	...	...
TOTAL	75,301	1,24,821	58,83,551	1,17,878	18,11,244	10,60,709	90,73,504	9,88,005	30,67,703	40,55,708	1,31,29,212
Total converted into £ at R15=£1 . £											875,281

(d) Includes R28,935 Outlay by Civil Officers.

(c) Includes R4,379 on account of Refund of Owners' Rates.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1904-1905.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
Imperial.	R	R	R	R	R	R	R	R	R	R	R	R
Burma.												
Mandalay Canal	...	57,434	17,?66	801	...	75,301	...	1,50,037	45,839	1,763	...	1,97,639
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,594	11,253	...	3,87,980
Betwa Canal	19,537	51,166	50,882	2,263	973	1,24,821	1,12,384	6,52,648	10,81,408	33,480	7,492	18,87,412
TOTAL	19,537	51,166	50,882	2,263	973	1,24,821	4,11,417	6,52,648	11,59,102	44,733	7,492	22,75,392
Punjab.												
Western Jumna Canal, including Sirsa Branch	78,356	3,95,564	4,41,859	7,127	(a)10,700	9,33,606	10,89,042	1,25,78,516	1,20,86,322	2,77,993	2,05,688	2,62,37,561
Bari Doab Canal	62,836	5,90,657	4,?8,208	22,?78	4,757	11,29,036	12,88,524	1,13,39,494	1,13,09,650	2,86,725	1,18,288	2,43,42,081
Sirhind Canal	78,722	3,93,026	4,34,579	12,306	597	9,19,23?	9,22,737	56,73,398	58,67,613	1,20,550	35,172	1,26,19,470
Lower Chenab Canal	2,70,076	5,08,077	8,93,670	17,613	6,635	16,96,071	9,58,622	48,42,142	59,19,074	1,32,423	41,800	1,18,94,061
Upper Sutlej Inundation Canal	32,438	2,09,902	1,22,593	429	3?8	3,65,740	3,84,741	37,89,641	28,42,860	45,695	8,558	70,71,495
Lower Jhelum Canal	22,089	2,30,167	2,19,450	2,912	49	4,74,667	40,608	4,82,270	3,77,809	15,292	130	9,16,109
Sidhnai Canal	2,499	75,282	62,741	1,699	151	1,42,372	1,88,773	9,79,824	7,85,355	31,335	450	19,85,737
Indus Inundation Canal	89,166	1,04,727	29,902	−973	7	2,22,829	11,57,701	49,73,181	28,80,395	53,393	1,254	90,65,924
TOTAL	6,36,182	25,07,402	26,53,002	63,691	23,274	58,83,551	60,30,748	4,46,58,466	4,20,69,078	9,63,406	4,11,340	9,41,33,038
North-West Frontier.												
Swat River Canal	2,060	29,483	82,510	1,549	2,276	1,17,878	60,977	5,95,610	10,12,128	15,589	3,437	16,87,741
Madras.												
Godavari Delta System	67,912	2,74,502	2,79,130	74,891	220	6,96,655	7,66,346	1,01,45,481	71,23,953	15,98,424	14,754	1,96,48,958
Kistna Delta System	87,739	3,19,695	2,73,734	51,?27	1,533	7,34,128	5,10,618	76,32,181	51,53,344	11,20,275	19,161	1,44,35,579
Penner River Canal	15,667	41,215	16,582	34	...	76,498	1,07,878	5,35,561	5,51,773	3,568	272	11,99,052
Kurnool Canal	2,489	43,980	21,945	1,129	46	69,589	3,08,020	18,28,585	6,91,792	71,215	7,955	29,07,567
Barur Tank Project	763	4,373	1,9?8	146	...	7,190	15,242	39,413	20,598	197	12	75,462
Cauvery Delta System	21,805	−5,772	49,267	136	6	65,442	6,86,327	−11,58,241	10,14,601	−33,760	931	5,09,858
Srivaikuntam Anicut System	517	2,618	7,567	−78	35	10,659	73,671	3,71,767	2,72,911	2,772	309	7,21,430
Rushikulya Project	4,120	43,800	10,878	278	...	59,376	34,716	4,00,916	1,01,222	8,049	23	5,44,926
Periyar Project	12,339	45,854	29,198	4,274	42	91,707	72,860	5,37,388	2,10,417	21,251	51	8,41,967
TOTAL	2,13,651	7,73,265	6,90,209	1,32,237	1,882	18,11,244	25,75,678	2,03,33,051	1,51,40,611	27,91,991	43,468	4,08,84,799

Bombay.												
Desert Canal	13,163	88,761	20,091	866	...	1,22,881	1,07,459	11,59,268	2,84,764	10,120	...	15,61,611
Begari Canal	2,249	60,930	21,565	1,168	...	85,912	1,08,416	19,46,614	4,83,812	13,714	8	25,52,564
Eastern Nara Works	6,838	82,373	34,173	3,353	...	1,26,737	94,156	24,00,259	9,93,217	29,033	8,042	35,24,707
Hathmati Canal	...	5,043	1,394	418	...	6,855	2,103	1,39,540	69,041	1,230	2,469	2,14,383
Pravara River Works—Lakh Canal	...	2,405	2,329	50	16	4,800	715	1,25,471	1,33,287	2,177	81	2,61,731
Kadva River Works	...	5,077	5,720	203	...	11,000	146	1,06,427	1,55,339	2,993	203	2,65,108
Krishna Canal	...	7,060	3,655	79	2	10,796	3,358	2,95,098	1,92,266	3,974	205	4,94,901
Lower Panjhra River Works	2,240	2,820	5,276	100	...	10,436	7,141	88,383	71,059	1,756	3,666	1,72,005
Ekruk Tank	...	7,614	4,070	136	50	11,870	41,419	2,62,005	1,89,625	3,385	1,124	4,97,558
Mutha Canals	—*923*	44,325	47,314	4,561	184	95,461	80,459	10,61,202	7,43,811	71,750	19,520	19,76,742
Unharwah Canal	3,124	32,057	6,562	296	...	42,039	95,629	3,54,913	61,885	3,240	...	5,15,667
Jamrao Canal	14,179	1,44,779	1,52,904	3,610	...	3,15,472	16,542	6,03,614	3,27,901	13,231	...	9,61,288
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Mhaswad Tank	43	7,763	4,030	167	...	12,003	17,401	1,46,294	1,07,026	1,616	5	2,72,342
Nira Canal	172	25,570	38,649	2,003	...	66,394	830	4,16,748	3,72,862	16,252	1,016	8,07,708
Mahiwah	823	18,924	—*1,668*	...	...	18,079	17,216	85,527	—*9,454*	375	...	93,664
Dad Canal	—*4,608*	66,076	17,268	378	40	79,154	—*21,615*	2,56,024	46,619	1,012	82	2,82,122
Shetphal Tank	...	1,209	1,982	50	...	3,241	...	2,649	3,639	100	34	6,422
Nasrat Canal	—*196*	32,852	4,578	345	...	37,579	—*392*	56,997	12,810	573	...	69,9 8
TOTAL	37,104	6,35,638	3,69,892	17,783	292	10,60,709	5,71,378	95,17,566	42,47,102	1,76,900	36,532	1,45,49,478
Total Imperial	9,08,534	40,54,388	38,63,561	2,18,324	28,697	90,73,504	96,50,198	7,59,07,378	6,36,73 860	39,94,382	5,02,269	15,37,28,087
Provincial.												
Bengal.												
Orissa Project	23,491	1,10,534	1,68,257	14,340	1,774	3,18,396	2,18,534	64,62,390	50,80,347	5,39,158	23,478	1,23,23,907
Midnapore Canal	1,032	62,837	40,788	26,295	410	1,31,362	1,34,056	36,12,203	20,34,894	7,81,748	13,395	65,76,296
Tidal Canal	89	27,175	15,320	5,068	...	47,652	29,934	8,19,185	3,68,313	98,821	2,929	13,19,132
Sone Project	10,174	1,25,836	3,39,955	11,282	3,348	4,90,595	2,12,334	65,59,225	84,73,782	5,28,622	1,68,604	1,59,42,567
TOTAL	34 786	3,26,382	5,64,320	56,985	5,532	9,88 005	5,94,858	1,74,53,003	1,5957,3 36	19,48,349	2,08,406	3,61,61,952
United Provinces of Agra and Oudh.												
Mat Branch	3,699	71,286	59,040	31	234	1,34,290	3,699	71,286	59,040	31	234	1,34,290
Ganges Canal	89,542	4,47,457	5 02,319	10,445	3,395	10,53,158	25,35,901	1,59,8[illegible],673	1,98,54,973	6,52,880	94,627	3,91,19,054
Lower Ganges Canal	49,372	4,82,224	4,92,054	2,846	1,812	10,28,308	17,88,622	1,00,44,587	1,20,78,931	2,42,700	56,640	2,42,11,480
Fatehpur Branch, Lower Ganges Canal	5,312	45,248	75,031	907	914	1,27,412	30,365	2,19,698	4,05,81[illegible]	3,519	5,316	6,64,713
Agra Canal	5,241	1,14,967	1,48,711	3,737	4,852	2,77,508	5,54,315	29,02,630	32,87,593	96,296	68,683	69,09,517
Eastern Jumna Canal	42,236	2,29,266	1,71,027	2,141	2,357	4,47,027	9,65,580	52,55,746	66,16,552	88,353	37,576	1,29,63,807
TOTAL	1,95,402	13,90,448	(b) 14,48,182	20,107	13,564	30,67,703	58,78,482	3,44,74,620	4,23,02,904	10,83,779	2,63,076	8,40,02,861
Total Provincial	2,30,188	17,16,830	20,12,502	77,092	19,096	40,55,708	64,73,340	5,19,27,623	5,82,60,240	30,32,128	4,71,482	12,01,64,813
GRAND TOTAL	11,38,722	57,71,218	58,76,063	2,95,416	47,793	1,31,29,212	1,61,23,538	12,78,35,001	12,19,34,100	70,26,510	9,73,751	27,38,92,900
Grand Total converted into £ at R15 = £1					£	875,281					£	18,259.527

(a) Includes R4,370 on account of refund of Owners' Rates.

(b) Includes R28,935 Outlay by Civil Officers.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1904-1905.	To end of 1904-1905.	Direct Receipts, Water-rates, etc. (For details, see pages 148 and 149.)	REVENUE: Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 128, 236, 237 and 238.)			
		R	R	R	R	R
Central Provinces.						
Khairbanda Tank	1	1,77,234	77,546	1,75,580	...	...
Kusrangi "	2	1,04,574	27,702	1,00,571	2	...
Khatra Dattan "	3	69,502	14,667	68,503	9	...
Other Tank Projects	4	14,34,207	5,02,723	7,88,256	...	...
		17,85,517	6,22,638	11,32,910	11	...
Burma.						
Mandalay Canal	5	49,47,897	1,54,465	50,90,062	70,695	19,216
Shwebo Canal	6	46,28,060	8,49,199	38,20,801	...	...
Mon Canal	7	42,63,836	1,69,223	2,50,021	...	...
		1,38,39,793	11,72,887	91,60,884	70,695	19,216
Bengal.						
Orissa Project	8	2,59,99,143	27,737	2,59,99,142	3,88,900	...
Midnapore Canal	9	82,97,576	4,028	82,97,576	2,06,215	...
Tidal Canal	10	25,51,641	...	25,51,641	45,242	...
Sone Project	11	2,58,06,832	2,441	2,58,06,832	14,05,810	...
Dhaka Canal	12	5,93,213	69,055	3,43,716	...	...
Tribeni "	13	50,20,251	3,61,589	12,24,149	...	...
TOTAL		6,82,68,656	4,64,850	6,42,23,056	20,46,167	...
United Provinces of Agra and Oudh.						
Ganges Canal	14	2,88,23,535	2,02,292	2,88,23,535	32,42,592	9,05,865
Lower Ganges Canal	15	3,41,69,550	2,26,687	3,41,69,550	24,98,352	3,04,245
Agra Canal	16	95,96,026	1,38,725	95,96,026	8,91,284	...
Eastern Jumna Canal	17	44,67,493	1,87,800	44,67,493	13,02,309	2,53,952
Fatehpur Branch, Lower Ganges Canal	18	32,65,888	35,041	32,65,888	2,82,584	...
Mat Branch, Ganges Canal	19	11,60,393	3,06,956	13,26,570	2,04,163	...
Betwa Canal	20	46,35,207	2,09,031	46,35,207	1,72,992	...
Ken Canal	21	36,74,729	6,53,295	7,42,163	...	...
TOTAL		8,97,92,821	19,59,827	8,70,26,432	85,94,276	14,64,062
Punjab.						
Upper Jhelum Canal	22	2,90,70,397	13,424	13,424	...	...
Western Jumna Canal, including Sirsa Branch	23	1,64,74,785	—149	1,64,74,785	27,34,556	...
Bári Doáb Canal	24	1,91,12,239	1,27,168	1,91,12,239	33,35,459	2,61,668
Sirhind Canal	25	2,36,37,802	62,646	2,36,37,802	26,85,001	...
Lower Chenab Canal	26	2,74,18,127	1,25,085	2,74,18,127	73,38,371	13,63,773
Upper Sutlej Inundation Canal	27	16,22,022	—1,808	16,22,022	3,53,531	2,08,087
Sidhnai Canal	28	12,62,830	1,633	12,62,830	3,97,183	91,184
Lower Jhelum Canal	29	1,83,95,782	9,17,786	1,39,37,002	4,73,231	12,724
Indus Inundation Canal	30	14,36,292	5,95,626	14,36,292	1,07,344	2,71,538
Upper Chenab Canal	31	2,89,29,792	30,362	30,362	...	...
TOTAL		16,73,00,068	18,71,773	*10,49,44,885	1,14,24,676	22,09,574
North-West Frontier Province.						
Swat River Canal	32	40,22,989	1,397	40,22,989	4,82,779	51,248
Madras.						
Godávári Delta System	33	1,17,60,580	1,80,091	1,17,60,580	1,11,389	34,46,675
Kistna Delta System	34	1,43,33,481	4,35,438	1,43,33,481	70,184	30,76,324
Pennér Anicut System	35	54,61,276	70,505	54,61,276	1,890	89,684
Cauvery Delta System	36	31,17,029	1,11,401	31,17,029	1,432	9,68,625
Sriváikuntam Anicut System	37	14,94,267	52,645	14,94,267	2,089	1,10,713
Kurnool Cuddapah Canal	38	2,17,67,453	8,773	2,17,67,453	1,68,695	9,328
Barur Tank Project	39	4,11,747	3,513	4,11,747	109	12,612
Periyar Project	40	90,09,369	1,30,357	90,09,369	2,547	4,97,555
Rushikulya Project	41	45,99,565	59,082	45,99,565	751	1,02,702
Mopad Project	42	11,36,000	1,747	1,747	...	...
TOTAL		7,3[illegible],90,767	10,53,552	7,19,56,514	3,50,086	83,20,218
Bombay.						
Desert Canal	43	25,90,762	20,145	25,90,762	1,52,059	1,75,198
Bégari Canal	44	16,57,544	...	16,57,544	67,498	3,35,714
Eastern Nara Works	45	63,83,621	73,724	63,83,621	36,094	5,41,929
Hathmati Canal	46	4,90,925	...	4,90,925	2, 38	...
Pravara River Works—Lakh Canal	47	3,52,440	...	3,52,446	1,559	117
Kádvá River Works	48	9,31,840	—734	7,67,178	22,455	594
Krishna Canal	49	8,20,237	301	8,20,237	48,587	...
Lower Panjhra River Works	50	4,45,382	...	4,45,382	13,465	3,248
Ekruk Tank	51	12,28,117	...	12,28,117	25,929	..
Mutha Canals	52	69,30,032	34,951	69,30,032	2,70,328	42
Unharwáh Cana	53	6,42,095	4,792	6,42,095	138	1,12,316
Jamrao Canal	54	80,37,909	—1,98,589	80,37,309	1,46,572	5,27,024
Dad Canal	55	26,27,406	44,567	22,01,848	848	51,575
Nasrat Canal	56	18,05,889	1,21,207	16,38,364	75	55,890
Naulakhi Canal	57	12,17,940	...	5,112	...	...
Mahiwah Canal	58	13,14,296	2,30,556	13,14,296	648	62,858
Gokak Canal—First Section	59	4,00,940	...	4,00,939	...	...
Mhaswad Tank	60	20,01,101	1,530	20,01,101	16,060	...
Nira Canal	61	53,71,010	3,561	53,71,010	1,23,191	...
Chankapur Tank	62	13,11,518	1,50,041	3,50,110	...	...
Maladevi Tank	63	9,14,975	—14,169	3,05,249	...	...
Shetphal Tank (Nira Canal)	64	7,04,442	12,958	6,75,107	9,137	...
TOTAL		4,81,80,427	4,84,841	4,46,08,784	9,37,281	18,67,135
GRAND TOTAL		46,63,41,038	76,31,765	38,70,76,454	2,99,14,971	1,39,31,453
Grand Total converted into £ at R15=£1 £		31,089,403	508,784	25,805,097	1,994,331	928,764

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1904-1905.

DURING 1903-1904.			EXCLUDING INTEREST.				Simple Interest at 4 per cent. on Capital Outlay, to the 31st March 1900, plus 3¾ per cent. on Outlay after that date.	INCLUDING INTEREST.				
					Rate per cent.					Rate per cent.		
Less collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1904-1905 (for details, see pages 150 and 151).	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	No. of Items.
R	R	R	R	R	R	R	R	R	R			
...	...	...	...	...	...	...	5,130	...	5,130	...	2·92	1
...	2	...	2	...	·01	...	3,252	...	3,250	...	3·23	2
...	9	...	9	...	·13	...	2,294	...	2,285	...	3·34	3
...	...	...	...	...	...	...	20,134	...	20,134	...	·56	4
...	11	...	11	...	·01	..	30,810	...	30,799	...	2·72	
...	89,911	75,301	14,610	...	·29	...	1,94,588	...	1,79,978	...	3·53	5
...	...	...	...	...	...	...	1,27,357	...	1,27,357	...	3·33	6
...	...	...	...	..	...	...	6,203	...	6,203	...	2·48	7
...	89,911	75,301	14,610	...	·16	...	3,28,148		3,13,538	...	3·42	
...	3,88,900	3,18,396	70,504	...	·27	...	10,39,015	...	9,68,511	...	3·73	8
...	2,06,215	1,31,362	74,853	...	·90	...	3,31,806	...	2,56,953	...	3·09	9
...	45,242	47,652	...	2,410	...	·09	1,02,066	...	1,04,476	...	4·09	10
...	14,05,810	4,90,595	9,15,215	...	3·55	...	10,32,297	...	1,17,082	...	·45	11
...	...	...	...	...	...	...	11,595	...	11,595	...	3·38	12
...	...	...	...	...	...	..	39,126	...	39,126	...	3·19	13
...	20,45,167	9,88,005	10,58,162	...	1·64	...	25,55,905	...	14,97,743	...	2·33	
...	41,48,457	10,53,158	30,95,299	...	10·74	...	11,47,842	19,47,457	...	6·75	...	14
...	28,02,597	10,28,308	17,74,289	...	5·19	...	13,61,238	4,13,051	...	1·21	...	15
...	8,91,284	2,77,508	6,13,776	...	6·39	...	3,79,453	2,34,323	...	2·44	...	16
...	15,56,261	4,47,027	11,09,234	...	24·83	...	1,73,187	9,36,047	...	20·73	...	17
...	2,82,584	1,27,412	1,55,172	...	4·75	...	1,29,254	25,918	...	·79	...	18
...	2,04,163	1,34,290	69,873	...	5·27	...	43,991	25,882	...	1·95	...	19
...	1,72,992	1,24,821	48,171	...	1·04	...	1,80,285	...	1,32,114	...	2·85	20
...	...	...	...	...	..	...	15,582	...	15,582	...	2·10	21
...	1,00,58,338	31,92,524	68,65,814	...	7·88	...	34,30,832	34,34,982	...	5·95	...	
...	...	...	...	...	...	...	252	...	252	...	1·88	22
...	27,34,556	9,33,606	18,00,950	...	10·93	...	6,58,515	11,42,435	...	6·93	...	23
...	35,97,127	11,2[illegible],036	24,68,091	...	12·91	...	7,58,362	17,09,729	...	8·94	...	24
...	20,85,001	9,19,230	17,65,771	...	7·47	...	9,13,153	8,22,618	...	3·48	...	25
...	87,02,144	16,96,071	70,06,[illegible]73	...	25·55	...	10,87,254	59,18,819	...	21·58	...	26
...	5,62,218	3,05,740	1,96,478	...	12·11	...	64,532	1,31,946	...	8·13	...	27
...	4,88,367	1,42,372	3,45,995	...	27·40	...	50,331	2,95,664	...	23·41	...	28
...	4,85,955	4,74,667	11,288	...	·08	...	5,13,974	...	5,02,686	...	3·61	29
...	3,78,882	2,22,829	1,56,053	...	10·86	...	44,412	1,11,641	...	7·77	...	30
...	...	...	...	...	...	...	569	..	569	...	1·87	31
...	1,90,34,250	58,83,551	1,37,50,699	...	13·12	...	41,21,354	96,29,345	...	9·18	...	
...	5,34,027	1,17,878	4,16,149	...	10·34	...	1,60,793	2,55,356	...	6·34	...	32
1,72,277	33,85,787	6,96,655	26,89,132	...	22·87	...	4,65,707	22,23,425	...	18,90	...	33
1,53,093	29,93,415	7,34,128	22,59,287	...	15·76	...	5,61,069	16,98,218	...	11,85	...	34
4,166	87,408	70,498	10,910	...	·20	...	2,15,713	...	2,04,803	...	3·75	35
48,431	9,21,626	65,442	8,56,184	...	27·47	...	1,20,178	7,36 006	...	23·61	...	36
5,836	1,12,966	10,059	1,02,307	...	6·85	...	58,505	43,802	...	2·93	...	37
466	1,77,557	69,589	1,07,968	...	·50	...	8,70,425	...	7,62,457	...	3·50	38
613	12,108	7,190	4,918	...	1·19	...	16,381	...	11,463	...	2·78	39
23,742	4,76,360	91,707	3,84,653	...	4·27	...	3,56,078	27,975	...	·31	...	40
5,113	98,340	59,376	38,964	...	·85	...	1,82,254	...	1,43,290	...	2·12	41
...	...	...	...	...	...	...	33	...	33	...	1·89	42
4,13,737	82,65,567	18,11,244	64,54,323	...	8·97	..	28,46,943	36,07,380	...	5·01	...	
10,426	3,16,831	1,22,881	1,93,950	...	7·49	...	1,00,366	93,584	...	3·61	...	43
20,227	3,82,985	85,912	2,97,073	...	17·92	...	66,302	2,30,771	...	13·92	...	44
33,447	5,44,576	1,26,737	4,17,839	...	65·45	...	2,53,186	1,64,653	...	2·58	...	45
101	2,537	6,855	...	4,318	...	·88	19,637	...	23,955	...	4·88	46
80	1,626	4,800	...	3,174	...	·90	14,098	...	17,272	...	4·90	47
1,096	21,953	11,000	10,953	...	1·42	...	30,587	...	19,634	...	2·56	48
1,877	46,710	10,796	35,914	...	4·37	...	32,800	3,114	...	·38	...	49
1,494	15,219	10,436	4,783	...	1·07	...	17,815	...	13,032	...	2·93	50
542	25,387	11,870	13,517	...	1·10	...	49,125	...	35,608	...	2·89	51
6,501	2,63,869	95,461	1,68,408	...	2·43	...	2,75,286	...	1,06,878	...	1·54	52
6,592	1,05,862	42,039	63,823	...	·94	...	25,514	38,309	...	5·96	...	53
19,434	6,54,762	3,15,472	3,39,290	...	4·22	...	3,21,371	17,919	...	·22	...	54
2,939	49,484	79,154	...	29,670	...	...	84,144	...	1,13,814	...	5·17	55
3,274	52,691	37,579	15,112	...	·92	...	59,227	...	44,115	...	2·69	56
...	...	...	...	...	...	...	192	...	192	...	3·76	57
3,725	59,781	18,079	41,702	...	3·15	...	44,963	...	3,261	...	·25	58
...	...	...	...	...	...	...	16,038	...	16,038	...	4·00	59
727	15,333	12,003	3,330	...	·16	...	79,979	...	76,649	...	3·83	60
6,036	1,17,155	66,394	50,761	...	·94	...	2,14,735	...	1,63,974	...	3·05	61
...	...	...	...	...	...	...	10,545	...	10,545	...	3·02	62
...	...	...	...	...	...	...	12,050	...	12,050	...	3·95	63
455	8,682	3,241	5,441	...	·81	...	25,618	...	20,177	...	2·99	64
1,18,973	26,85,443	10,60,709	16,24,734	...	3·64	...	17,53,578	...	1,28,844	...	·29	
5,32,710	4,33,13,714	131,29,212	3,01,84,50	...	7·80	...	1,52,28,363	1,49,56,139	...	3·86	...	
35,514	2,887,581	875,281	2,012,300	...	7·80	...	1,015,224	997,076	...	3·86	...	

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1904-1905.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.												
Tanks in Todghur Sub-Collectorate	3,193	...	...	...	...	...	...	...	66	9	69	3,337
" Ajmere "	4,512	...	...	...	...	55	...	...	21	91	1,065	5,744
" Beawar "	5,416	...	...	...	...	...	...	...	94	...	519	6,029
TOTAL	13,121	...	...	...	...	55	...		181	100	1,653	15,110
Baluchistan.												
Shebo Canal	11,384	...	...	...	...	219	1,636	...	72	67	...	13,378
Khusdil Khan Reservoir	54,649	...	...	...	...	78	...	...	78	110	...	54,915
TOTAL	66,033	...	...	...	...	297	1,636	..	150	177	...	68,293
Punjab.												
Shahpur Canal	68,915	...	...	...	65	...	...	...	...	...	320	69,300
Ghaggar Canal	11,127	...	...	...	...	...	...	...	73	...	...	11,200
TOTAL	80,042	...	...	...	65	...	...	...	73	...	320	80,500
North-West Frontier.												
Cabul River Canal	1,06,377	..	...	...	99	...	18,954	...	...	20	13	1,25,463
Bombay. Sind.												
Sukkur Canal	504	...	...	...	52	462	...	...	228	5	1,005	2,256
Ghar Canal	5,508	...	...	...	121	1,170	...	...	285	165	6,712	13,961
Alibhar Kacheri Canal	463	...	...	...	...	211	...	...	...	...	135	809
Marak Great Canal	2,992	...	...	...	...	933	...	...	5	180	103	4,213
Surfrazwah Canal	1,678	...	...	...	...	828	...	...	...	5	35	2,546
Fuleli Canal	30,133	...	60	...	167	7,817	...	7,292	28	629	5,328	51,454
Hasanaliwah	157	...	...	...	...	229	...	...	...	...	334	720
TOTAL SIND	41,435	...	60	...	340	11,650	...	7,292	546	984	13,652	75,959

Deccan and Gujarat.												
Khari Cut	1,510	...	...	...	58	387	...	...	...	...	1,193	3,148
Hartala Tank	...	...	...	...	...	296	...	...	...	...	264	560
Mhasva Tank	744	...	...	...	8	82	...	...	...	...	128	962
Jamda Canals	4,910	...	...	...	82	294	...	...	57	...	67	5,410
Parsul Tank	3,101	...	...	...	...	106	...	...	...	...	...	3,207
Pravara River Works—Ojhar Canal	9,351	...	...	...	17	421	...	...	2	60	191	10,042
Bhatodi Tank	2,477	...	...	...	121	16	...	..	7	...	223	2,844
Matoba Tank	9,722	...	...	...	...	9	...	...	...	...	...	9,731
Kasurdi Tank	214	...	...	...	...	3	...	...	...	...	301	518
Shirsuphal Tank	1,899	...	...	...	...	36	...	...	...	...	56	1,991
Bhadalvadi Tank	3,725	...	...	...	...	5	...	...	...	...	...	3,730
Koregaon Tank	797	...	...	...	...	169	...	...	...	...	...	966
Ashti Tank	4,445	...	5	...	70	219	...	...	18	...	219	4,976
Revari Canal	4,778	...	...	...	...	85	...	...	23	...	...	4,886
Upper Man River Works	4,055	...	...	...	...	295	...	...	38	...	...	4,388
Yerla River Irrigation Works	13,046	...	...	...	...	691	...	...	3	...	2	13,742
Chikhli Canal	1,619	...	...	...	...	181	...	...	...	...	...	1,800
Maini Tank	7,771	...	...	...	...	56	...	...	4	...	...	7,831
Muchkundi Tank	132	...	20	...	14	270	...	...	...	...	...	436
Dambal Tank	1,570	...	...	...	...	444	...	...	...	...	...	2,014
Medleri Tank	623	...	...	...	...	...	...	...	...	...	...	623
Madag Tank	1,609	...	...	...	18	106	...	...	...	...	...	1,733
Asundi Tank	368	...	...	...	...	88	...	...	...	...	...	456
Mavinkop	...	...	...	...	...	...	...	...	...	...	1	1
Wangroli Tank	...	...	448	...	21	...	...	...	...	...	277	746
Tranza Nagrama Tank	...	...	...	...	...	6	...	...	...	...	101	107
TOTAL DECCAN AND GUJARAT	78,466	...	473	...	409	4,265	...	...	152	60	3,023	86,848
TOTAL	1,19,901	...	533	...	749	15,915	...	7,292	698	1,044	16,675	1,62,807
Carried forward	3,85,474	...	533	...	913	16,267	20,590	7,292	1,102	1,341	18,661	4,52,173

No. 64.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1904-1905—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.* Imperial—*continued.*	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	3,85,474	...	533	...	913	16,267	20,590	7,292	1,102	1,341	18,661	4,52,173
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canal	2,26,852	...	48	...	3,049	407	...	...	...	196	90	2,30,642
Lower Sutlej Inundation Canals	2,40,747	...	254	...	2,570	27	...	...	490	24	159	2,44,271
Chenab Inundation Canals	1,73,421	...	309	...	5,216	449	...	...	...	31	37	1,79,463
TOTAL	6,41,020	...	611	...	10,835	883	...	...	490	251	286	6,54,376
Bombay. Sind.												
Shikarpur Canals	3,727	...	...	...	...	1,122	...	...	454	3	2,307	7,613
Hyderabad Canals	11,386	...	...	...	...	3,185	...	...	...	61	1,300	15,932
Fuleli Canals	131	...	...	...	...	599	...	...	...	...	435	1,165
Karachi Canals	3,637	...	...	...	171	5,633	...	...	6	273	7,543	17,263
Western Nara Canal	7,340	...	...	...	307	2,553	...	...	26	372	10,886	21,484
TOTAL SIND	26,221	...	...	...	478	13,092	...		486	709	22,471	63,457
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	11	...	...	303	...	...	...	...	478	792
Irrigation Works, Kaira Collectorate	...	...	...	...	...	664	...	...	...	...	...	664
" " Nasik Collectorate	504	...	...	...	...	...	...	...	...	...	3	507
" " Surat Collectorate	...	...	...	...	...	1,328	...	...	...	...	...	1,328
" " Khandesh Collectorate	2,095	...	...	...	...	...	...	...	...	...	10	2,105
" " Poona District	415	...	...	...	...	...	...	...	...	...	...	415
" " Dharwar District	622	...	...	...	...	1,043	...	...	...	...	7	1,672
" " Nasik District	88	...	...	...	...	...	...	...	...	...	...	88
" " Belgaum District	...	...	...	...	52	...	...	...	...	...	...	52
" " Bijapur District	...	...	...	...	...	478	...	...	...	...	26	504
TOTAL DECCAN AND GUJARAT	3,724	...	11	...	52	3,816	...	...	...	...	524	8,127
TOTAL	29,945	...	11	...	530	16,908	...	...	486	709	22,995	71,584
TOTAL WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:	6,70,965	...	622	...	11,365	17,791	...	...	976	960	23,281	7,25,960
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Rangoi Canal	2,932	...	...	...	...	...	...	...	...	...	...	2,932
Bari Doab Canal	...	...	...	...	...	...	...	...	...	...	358	358
TOTAL	2,932	...	...	...	...	...	...	...	...	...	358	3,290
North-West Frontier Province.												
Peshawar Canal	...	...	...	...	...	...	...	...	...	...	...	...
Kohat "	...	...	...	...	...	...	...	...	...	...	(a)127	(a) 127
TOTAL	...	...	...	...	...	...	...	...	...	...	(a)127	(a)127
TOTAL WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT	2,932	...	...	...	...	...	...	...	...	...	485	3,417
Total Imperial	10,59,371	...	1,155	...	12,278	34,058	20,590	7,292	2,078	2,301	42,427	11,81,550

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Calcutta and Eastern Canals	...	...	1,236	...	70	481	...	5,12,571	609	...	13,169	5,28,136
Orissa Coast Canal	...	...	...	...	...	223	...	28,682	726	...	2,608	32,239
Saran Project	...	...	...	...	...	483	...	...	...	...	202	685
TOTAL	...	...	1,236	...	70	1,187	...	5,41,253	1,335	...	15,979	5,61,060
United Provinces of Agra and Oudh.												
Dún Canals	57,740	3,524	6,813	...	1,689	...	23,044	...	...	7	234	93,051
Rohilkhand Canals	1,15,865	5,148	191	...	3,018	...	2,165	...	...	112	18	1,26,517
Bijnor Canals	27,558	1,395	9	...	1,306	...	131	...	...	35	11	30,445
Bundelkhand Irrigation Works — Jhansi Lakes	1,827	...	6	...	228	...	...	...	...	...	343	2,404
Bundelkhand Irrigation Works — Hamirpur Lakes	2,390	...	...	...	83	...	...	...	...	...	206	2,679
TOTAL	2,05,380	(a) 10,067	7,019	...	6,324	...	25,340	...	...	154	812	2,55,096
Madras.												
Dondahad Project	...	...		...	...	115	...	...	...	...	...	115
Kalingaroyen Channel	...	...	...	...	31	292	...	...	...	...	459	782
Ganjam Minor River System	...	—22	...	...	98	307	...	...	...	...	...	383
Vallur Anicut System	...	...	...	...	...	48	...	...	...	...	4	52
Chembrambaukam Tank	...	...	...	...	...	48	...	...	...	...	...	48
Madras Water-supply and Irrigation Extension Project	...	...	...	23,152	...	52	...	...	4	...	...	23,208
Arkenkotta Channel	...	...	...	...	...	...	...	...	...	...	177	177
Buckingham Canal	...	...	...	...	...	1,583	...	69,184	260	13	19	71,059
Vedaranniyam Canal	...	...	...	...	20	...	...	950	...	11	3	984
Palar Anicut System	...	...	...	...	...	2,065	...	...	...	2	...	2,067
Poiney do.	...	...	...	...	...	167	...	...	5	...	...	172
Pelandorai do.	...	...	...	...	53	89	...	...	...	...	...	142
Cheyeru do.	...	...	...	...	...	260	...	...	...	...	1	261
Shatiatope do.	...	...	...	...	327	360	...	...	...	...	...	687
Mehamattur do.	...	...	...	...	11	99	...	...	...	...	...	110
Tirukkoyilúr do.	...	...	...	...	758	181	...	...	30	...	12	981
Lower Coleroon do.	...	...	...	...	639	1,111	...	...	6	...	79	1,835
Maradur do.	...	...	...	...	...	286	...	...	...	...	2	288
Thadapalli Channel	...	...	...	...	...	78	...	...	1	...	567	646
Vriddhachalam Anicut System	...	...	...	...	78	...	...	...	...	...	...	78
Nandyar Channel Extension	...	...	...	...	19	91	...	...	...	...	...	110
Munyeru Project	...	...	...	...	74	31	...	...	89	...	...	194
Sagileru	...	...	...	...	...	1	...	...	1	...	2	4
TOTAL	...	—22	...	23,152	2,108	7,264	...	70,134	396	26	1,325	1,04,383
Carried forward — Provincial	2,05,380	10,045	8,255	23,152	8,502	8,451	25,340	6,11,387	1,731	180	18,116	9,20,539
Carried forward — Imperial	10,59,371	...	1,155	...	12,278	34,058	20,590	7,292	2,078	2,301	42,427	11,81,550

(a) Recoveries by the Civil Department.

No. 64.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds during the Year 1904-1905—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
Irrigation and Navigation—*continued.*	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward . { Imperial .	10,59,371	...	1,155	...	12,278	34,058	20,590	7,292	2,078	2,301	42,427	11,81,550
Brought forward . { Provincial .	2,05,380	10,045	8,255	23,152	8,502	8,451	25,340	6,11,387	1,731	180	18,116	9,20,539
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works	17,552	...	304	...	367	295	14,313	...	25	...	676	33,532
Total Works for which Capital and Revenue Accounts are kept .	2,22 932	10,045	8,559	23,152	8,869	8.746	39,653	6,11,387	1,756	180	18,792	9,54,071
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Mandalay District	...	...	...	...	...	...	...	...	37	...	4	41
Kyaukse "	...	...	219	...	...	220	...	...	1,166	...	72	1,677
Meiktila "	...	...	51	...	...	...	...	...	402	...	...	453
Minbu "	...	...	...	...	...	...	...	...	578	...	...	578
Yamethin "	...	...	730	...	...	...	...	...	478	...	11	1,219
Pegu "	...	...	...	...	...	...	...	1,22,724	564	...	2,345	1,25,633
Thatôn "	...	...	...	...	...	...	...	...	93	...	300	393
TOTAL .	...	...	1,000	...	...	220	...	1,22,724	3 318	...	2,732	1,29,994
Bengal.												
Nadia Rivers	...	...	...	...	...	1	...	88,279	88	...	44	88,412
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	6,700	...	...	...	6,700
TOTAL .	...	...	...	...	...	1	...	94,979	88	...	44	95,112
Punjab.												
Shahpur Canal	47,777	...	611	...	149	...	...	...	...	...	...	48,537
Ravi Inundation Canals	9,812	...	...	...	...	...	...	...	...	...	...	9.812
TOTAL .	57,589	...	611	...	149	...	...	...	...	...	...	58,349
Total Works for which only Revenue accounts are kept .	57,589	...	1,611	...	149	221	...	2,17,703	3,406	...	2,776	2,83,455
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal . { Eden Canal	24,122	...	60	...	5	16	...	...	60	...	375	24,638
Bengal . { Madhuban Canal	...	...	...	...	...	...	...	...	76	...	200	276
TOTAL .	24,122	...	60	...	5	16	...	...	136	...	575	24,914
Burma . { Minor Irrigation Works—Mandalay District .	...	...	...	...	...	...	...	...	...	...	400	400
Burma . { Panhlaing Creek, Henzada District .	...	...	...	...	...	...	...	...	...	...	75	75
TOTAL .	...	...	...	...	...	...	...	...	...	...	475	475
Punjab	...	...	...	...	...	...	...	...	...	...	(a)592	592
Madras	(a)2,739	(a)278	7,500	24	1,106	5,132	...	768	(b)181	(a)8,315	(c)1,637	(d)27,780
Central Provinces	1,033	69	...	...	...	2	...	...	...	...	592	1,696
Total Works for which neither Capital nor Revenue Accounts are kept .	27,894	447	7,560	24	1,111	5,150	...	768	317	8,315	3,871	55,457
Total Provincial .	3,08,415	10,492	17,730	23,176	10,129	14,117	39,653	8,29,858	5,479	8,493	25,439	12,92,983

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT :												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)19,947	(a)19,947
Punjab	...	...	...	...	...	...	...	...	...	...	(a)33,147	(a)33,147
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)12,227	(a)12,227
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)65,321	(a)65,321
Total Irrigation and Navigation	13,67,786	10,492	18,885	23,176	22,407	48,175	60,243	8,37,150	7,557	10,796	1,33,187	25,39,854
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT :												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	828	...	...	828
Bombay.—Sind	2,749	...	...	...	27	859	...	3	52	150	2,655	6,495
Bombay.—Deccan and Gujarat	249	...	15	...	6	251	...	...	10	...	1,664	2,195
TOTAL	2,998	.	15	...	33	1,110	..	3	62	150	4,319	8,690
Total Imperial	2,998	...	15	...	33	1,110	...	3	890	150	4,319	9,518
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT :												
Burma.—Irrawaddy Embankments	...	...	...	...	855	...	...	...	203	...	579	1,637
Burma.—Thongwa Island Embankments	...	...	...	...	...	...	...	...	...	...	16	16
TOTAL	...	...	...	...	855	...	..	...	203	...	595	1,653
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.—Maubin Embankment, Thongwa District	...	...	...	...	...	...	...	...	5	...	1,906	1,911
Sittang Embankment, Pegu District	...	...	...	...	...	...	...	...	41	...	9	50
TOTAL	..	...	...	...	...	...	...	...	46	...	1,915	1,961
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT :												
Bengal	...	...	...	...	20	6,749	...	...	4,96	...	(e)1,51,170	(e) 1,62,901
Madras	...	...	...	...	17,177	17,973	...	...	6	27	747	35,930
Burma—Yandoon Embankment	...	...	...	...	...	...	...	...	...	...	2	2
TOTAL	...	...	...	...	17,197	24,722	...	...	4,968	27	1,51,919	1,98,833
Total Provincial	...	...	...	...	18,052	24,722	...	...	5,217	27	1,54,429	2,02,447
Total Agricultural	2,998	...	15	...	18,085	25,832	...	3	6,107	177	1,58,748	2,11,965
GRAND TOTAL	13,70,784	10,492	18,900	23,176	40,492	74,007	60,243	8,37,153	13,664	10,973	2,91,935	27,51,819
												£183,455

(a) Recoveries by the Civil Department.
(b) Includes R160 recoveries by the Civil Department.
(c) " R1,400 " " "
(d) " R12,052 " " "
(e) " R1,42,833 " " "

No. 64A.—SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION during the Year 1904-1905.

PROVINCES.	IMPERIAL.					PROVINCIAL.					LOCAL.	TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	TOTAL.	Works for which neither Capital nor Revenue Accounts are kept.	
	R	R	R	R	R	R	R	R	R	R	R	R
India, General . .	83,403	...	...	...	83,403	...	...	...	...	...	...	83,403
Central Provinces .	...	...	...	...	...	...	...	1,696	...	1,696	...	1,696
Burma . . .	...	...	...	...	...	...	1,29,994	475	3,616	1,34,085	...	1,34,085
Bengal . . .	...	...	...	...	...	5,61,060	95,112	24,914	1,62,901	8,43.987	19,947	8,63,934
U. P. of Agra and Oudh	...	...	...	...	...	2,55,096	...	...	...	2,55,096	...	2,55,096
Punjab . . .	80,500	6,54,376	3,290	828	7,38,994	...	58,349	592	...	58,941	33,147	8,31,082
North-West Frontier .	1,25,463	...	127	...	1 25,590	...	...	...	...	...	12,227	1,37,817
Madras . . .	...	...	...	...	...	1,04,383	...	27,780	35,930	1,68,093	...	1,68,093
Bombay . . .	1,62,807	71,584	...	8,690	2,43,081	33,532	...	...	...	33,532	...	2,76,613
TOTAL .	4,52,173	7,25,960	3,417	9,518	11,91,068	9,54,071	2,83,455	55,457	2,02,447	14,95,430	65,321	27,51,819

Total India converted into £ at R15 = £1 . £ 183,455

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1904-1905.

	IMPERIAL.							PROVINCIAL.								LOCAL.					GRAND TOTAL.
		INDIA GENERAL.																			
	Coorg.	Rajputana.	Baluchistan.	Punjab.	N.-W. F. Province.	Bombay.	TOTAL.	Central Provinces.	Burma.	Bengal	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	TOTAL.	Burma.	Bengal.	Punjab.	Madras.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
IRRIGATION AND NAVIGATION.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital Outlay: (*See* page 164)																					
Works	...	19,709	19,957	193	96,409	3,39,147	4,75,415	...	...	2,66,706	2,04,137	...	4,95,068	2,269	9,68,180	...	..	...	...	...	14,43,595
Establishment	...	8,394	875	...	15,528	83,709	1,08,506	...	...	57,325	39,842	1,427	1,01,980	522	2,01,096	...	...	...	...	...	3,09,602
Tools and Plant	...	...	429	...	7,693	5,692	13,814	...	...	30,978	2,612	20	*—4,925*	...	28,685	...	...	...	...	...	42,499
Suspense	...	*—671*	...	...	...	168	*—503*	...	...	1,745	6,933	...	...	...	8,678	...	...	...	...	...	8,175
	...	27,432	21,261	193	1,19,630	4,28,716	5,97,232	...	...	3,56,754	2,53,524	1,447	5,92,123	2,791	12,06,639	...	...	...	...	...	18,03,871
Less—Receipts on Capital Account	...	...	...	...	...	1,432	1,432	...	...	39,782	1,308	...	595	...	41,685	...	...	...	...	...	43,117
NET TOTAL	...	27,432	21,261	193	1,19,630	4,27,284	5,95,800	...	...	3,16,972	2,52,216	1,447	5,91,528	2,791	11,64,954	...	...	...	...	...	17,60,754
Revenue Outlay: (*See* page 168.)																					
Works	...	1,323	...	1,388	2,329	40,492	45,532	...	...	9,634	19,086	...	41,266	376	70,362	...	...	...	...	...	1,15,894
Repairs	...	7,712	14,048	39,165	10,955	2,23,834	2,95,714	...	...	2,42,092	1,00,335	...	2,78,694	3,721	6,24,842	...	...	...	...	...	9,20,556
Establishment	...	5,106	6,485	46,549	22,709	1,09,730	1,90,579	...	...	77,164	(*a*)87,203	...	82,158	3,953	2,50,478	...	...	...	...	...	4,41,057
Tools and Plant	...	*—1,843*	...	917	*—4,585*	4,509	*—1,002*	...	..	38,125	*—4*	...	2,838	494	41,453	..	...	...	...	...	40,451
Refunds of Revenue	...	...	...	730	2,259	196	3,185	...	...	1,911	338	...	60	51	2,360	...	...	...	...	...	5,545
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	12,298	20,533	88,749	33,667	3,78,761	5,34,008	...	...	3,68,926	2,06,958	...	4,05,016	8,595	9,89,495	...	...	...	...	...	15,23,503
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	1,61,907	...	3,09,054	4,70,961	47,208	4,41,956	516	...	820	...	...	4,90,500	...	...	...	...	...	9,61,461
Repairs	...	...	...	5,22,017	...	6,97,681	12,19,698	...	2,89,347	89,248	...	20,203	...	...	3,98,798	...	...	...	...	...	16,18,496
Establishment	...	...	...	2,36,490	2,900	2,41,988	4,81,378	10,204	1,92,426	38,116	...	29,158	...	...	2,69,904	...	...	...	...	...	7,51,282
Tools and Plant	...	...	...	6,473	...	17,968	24,441	661	26,340	4,035	...	1,203	...	...	32,239	...	...	...	...	...	56,680
Refunds of Revenue	...	...	...	85	...	...	85	...	...	1,276	...	142	...	...	1,418	...	...	...	...	...	1,503
Suspense	...	...	...	18,998	...	...	18,998	...	*—8,234*	1,221	...	...	...	...	*—7,013*	...	...	...	...	...	11,985
TOTAL	...	...	...	9,45,970	2,900	12,66,691	22,15,561	58,073	9,41,835	1,34,412	...	51,526	...	...	11,85,846	...	...	...	...	...	34,01,407
Carried forward	...	39,730	41,794	10,34,912	1,56,197	20,72,736	33,45,369	58,073	9,41,835	8,20,310	4,59,174	52,973	9,96,544	11,386	33,40,295	...	...	...	...	...	66,85,664

(*a*) Includes R2,054 outlay by Civil Offices.

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1904-1905—*continued.*

	IMPERIAL.							PROVINCIAL.								LOCAL.						GRAND TOTAL.
	INDIA GENERALS.																					
	Coorg.	Rajputana.	Baluchistan	Punjab.	Frontier.	Bombay.	TOTAL.	Central Provinces.	Burma.	Bengal.	U.P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Burma.	Bengal.	Punjab.	N.-W. Frontier	Madras.	TOTAL	
RIGATION AND NAVIGATION—*contd.*	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
rough: forward	...	39,730	41,794	10,34,912	1,56,197	20,72,736	33 45 369	58,073	9,41,835	8,20,310	4,59,174	52,973	9,96,544	11,386	33,40,295	...	...	...	...	...	...	66,85,664
ORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works	...	443	4,586	22,203	(a) 24,528	...	51,760	(h) 11,642	1,09,677	9,352	...	9,712	2,71,174	...	4,11,557	...	...	...	*2,583	3,966	6,549	4,69,866
Repairs	...	...	4,700	2,590	(b)	...	7,290	383	28,213	76,332	...	..	17,42,067	...	18,40,995	(f)9,806	...	...	...	2,281	12,087	18,66,372
Establishment		189	(g)13,111	6,370	10,567	...	30,237	—255	56,806	35,801	...	(c)5,000	6,79,750	...	7,77,102	524	*1,264	*25,707	*3,382	...	30,877	8,38,216
Tools and Plant	...	...	...	—*1,800*	678	...	—*1,122*	—*17*	22,900	293	...	595	22,091	...	45,802	571	...	...	...	...	571	45,311
Refunds of Revenue	...	...	...	87	*72	...	159	...	...	186	...	..	535	...	721	...	...	...	...	...	...	880
Suspense	...	...	...	—*500*	...	.	—*500*	...		...	...	...	...	...	...	...	...	...	...	...	...	—*500*
TOTAL	...	632	22,397	28,950	35,845	...	87,824	11,753	2,17,596	1,21,964	...	15,307	(e)27,15,617	...	30,82,237	10,901	1,264	25,707	5,965	6,247	50,084	32,20,145
TAL IRRIGATION AND NAVIGATION	...	40,362	64,191	10,63,862	1,92,042	20,72,736	34,33,193	69,825	11,59,431	9 42,274	4,59,174	68,280	37,12,161	11,386	64,22,532	10,901	1,264	25,707	5,965	6,247	50,084	99,05,809
GRICULTURAL.																						
ORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																						
pital:																						
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
venue Outlay: (*See* page 170.)																						
Works	...	...	...	...	...	...	...	...	3,442	...	...	...	...	...	3,442	...	...	...	...	...	...	3,442
Repairs	...	...	...	...	...	...	...	...	1,37,416	...	...	...	...	...	1,37,416	...	...	...	...	...	...	1,37,416
Establishment	...	...		...	...	...	...	...	28,673	...	...	...	...	...	28,673	...	...	...	...	...	...	28,673
Tools and Plant	...	...		...	...	...	...	...	2,374	...	...	...	...	...	2,374	.	...	...		...	...	2,374
TOTAL	...	...	...	...	...	...	...	...	1,71,905	...	...	...	...	...	1,71,905	...	...	...	...	...	...	1,71,905
RKS FOR WHICH ONLY REVENUE ACCOUNTS RE KEPT:																						
Works	...	...	...	...	...	...	...	7,118	16,172	...	...	...	...	...	23,290	...	...	...	...	...	...	23,290
Repairs	...	...	...	...	...	...	...	...	77,822	...	...	...	...	...	77,822	...	...	...	...	...	...	77,822
Establishment	...	...	...	...	...	...	...	1,637	21,458	...	...	...	...	...	23,095	...	...	...	...	...	..	23,095
Tools and Plant	...	...	..	...	...	...		107	1,386	...	...	...	...	...	1,493	...	...	...	...	...	...	1,493
TOTAL	...	...	...	...	...	...		8,862	1,16,838	...	...	...	...	...	1,25,700	...	...	...	...	...	...	1,25,700

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works	10,582	...	...	10,138	...	2,02,519	2,23,239	1,57,209	10,419	1,26,477	30,009	...	3,18,135	...	6,42,249	...	...	...	...	...	...	8,65,488
Repairs	1,173	...	...	17,972	...	5,19,130	5,38,275	4,918	16,757	4,33,698	33,677	...	5,72,878	...	10,61,928	...	...	...	...	...	...	16,00,203
Establishment	2,666	...	...	6,275	...	2,13,908	2,22,849	30,069	4,891	(d)1,74,299	25,378	...	1,84,633	...	4,19,270	...	...	...	...	...	...	6,42,119
Tools and Plant	174	...	...	409	...	94,385	94,968	1,970	319	21,744	4,430	...	11,801	...	40,264	...	...	...	...	...	...	1,35,232
Refunds of Revenue	...	...	...	...	...	5	5	...	...	53	...	...	1,575	...	1,628	...	...	...	...	...	...	1,633
Suspense	...	...	...	...	...	*—4,401*	*—4,401*	...	...	—5,978	...	...	...	...	—5,978	...	...	...	...	...	...	*—10,379*
TOTAL	14,595	...	...	34,794	...	10,25,546	10,74,935	1,94,166	32,386	7,50,293	93,494	...	10,89,022	...	21,59,361	...	...	...	...	...	...	32,34,296
TOTAL AGRICULTURAL	14,595	...	...	34,794	...	10,25,546	10,74,935	2,03,028	3,21,129	7,50,293	93,494	...	10,89,022	...	24,56,966	...	...	...	...	...	...	35,31,901
GRAND TOTAL	14,595	40,362	64,191	10,98,656	1,92,042	30,98,282	45,08,128	2,72,854	14,80,560	16,92,567	5,52,668	68,280	48,01,183	11,386	88,79,498	10,901	1,264	25,707	5,965	6,247	50,084	1,34,37,710
Deduct—Outlay in England	...	...	...	...	...	*29,963*	29,963	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29,963
Outlay in India	14,595	40,362	64,191	10,98,656	1,92,042	30,68,319	44,78,165	2,72,854	14,80,560	16,92,567	5,52,668	68,280	48,01,183	11,386	88,79,498	10,901	1,264	25,707	5,965	6,247	50,084	1,34,07,747

Outlay in India converted into £ at R15=£1	£	893,850
OUTLAY IN ENGLAND	£	1,998
GRAND TOTAL	£	895,848

* Outlay by Civil Officers.
(a) Includes R19,397 Collection charges in the Civil Department.
(b) Do. R5,494 do. do. do
(c) Includes R134 Collection charges in the Civil Department.
(d) Includes R5,569 ditto ditto.
(e) Includes the following outlay by Civil Officers :—

	R
Works	3,078
Repairs	4,91,119
Establishment	1,20,012
Tools and Plant	940
Refunds of Revenue	535
TOTAL	R6,15,684

(f) Includes R7,526 outlay by Civil Officers.
(g) " R12,745 " "
(h) " R122 " "

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	£	£	£
Imperial	1,19,148	...	...	...	...	10,98,656	1,92,042	...	30,68,319	44,78,165	298,544	1,998	300,542
Provincial	...	2,72,854	14,80,560	16,92,567	5,52,668	68,280	...	48,01,183	11,386	88,79,498	591,967	...	591,967
Local	...	...	10,901	1,264	...	25,707	5,965	6,247	..	50,084	3,339	...	3,339
	1,19,148	2,72,854	14,91,461	16,93,831	5,52,668	11,92,643	1,98,007	48,07,430	30,79,705	1,34,07,747	893,850	1,998	895,848

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1904-1905.

IRRIGATION AND NAVIGATION.	Expenditure during the year.							Total expenditure to end of the year.						
					Deduct.									
Imperial. Works for which Capital and Revenue Accounts are kept:	Works.	Establishment.	Tools and Plant.	Stock and Advances	*Receipts on Capital Account.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Receipts on Capital Account.*	Net Total.
Rajputana.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Tanks in Ajmere Sub-Collectorate	9,566	4,072	...	...	...	...	13,638	14,10,270	2,86,155	17,173	...	17,13,598	*990*	17,12,608
" in Beawar " "	1,595	679	...	...	...	...	2,274	6,87,772	1,97,747	13,308	...	8,98,827	*396*	8,98,431
" in Todghur " "	8,548	3,643	..	...	...	*671*	11,520	3,65,659	77,203	3,243	2,331	4,48,436	...	4,48,436
Total	19,709	8,394	...	...	...	*671*	27,432	24,63,701	5,61,105	33,724	2,331	30,60,861	*1,386*	30,59,475
Baluchistan.														
Khushdil Khan Reservoir	16,350	768	...	...	...	...	17,118	8,94,510	91,374	25,843	...	10,11,727	*403*	10,11,324
Anambar flood Channel	3,607	107	429	...	...	...	4,143	43,863	1,934	4,707	...	50,504	...	50,504
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	*371*	6,65,788
Total	19,957	875	429	...	...	...	21,261	14,99,862	1,75,038	53,490	...	17,28,390	*774*	17,27,616
Burma.														
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
Punjab.														
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	..	2,05,933
Ghaggar Canal	193	...	...	...	...	...	193	2,68,262	57,473	7,564	...	3,33,299	...	3,33,299
	193	...	...	...	...	...	193	4,43,322	87,733	8,177	...	5,39,232	...	5,39,232
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	13,96,822	1,95,871	16,139	...	16,08,832	*63,696*	15,45,136
Total	193	...	...	...	...	...	193	18,40,144	2,83,604	24,316	...	21,48,064	*63,696*	20,84,368
North-West Frontier Province.														
Kabul River Canal	96,409	15,528	7,693	...	...	...	1,19,630	5,68,253	36,890	12,737	...	6,17,880	...	(*e*)6,17,880
Bombay. Deccan and Gujarat.														
Pravara River Works—Ojhar Canal	1,525	4,929	...	...	...	...	6,454	2,31,592	80,113	4,528	...	3,16,233	*144*	3,16,089
Khári Cut	7,060	1,147	75	...	...	...	8,282	4,80,095	96,148	2,208	...	5,78,451	*181*	5,78,270
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Mátoba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	*8*	1,88,148
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashit Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Rovári Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	31,468	6,477	422	...	727	...	37,640	55,012	8,369	545	...	63,926	*743*	63,183
Tranza Nagrama Tank	15,205	3,100	202	...	2	...	18,505	56,315	6,385	416	...	63,146	*2*	63,144
Savli Tank	15,590	3,471	226	...	...	...	19,287	15,590	3,471	226	...	19,287	...	19,287

Pathri Tank	14,767	5,354	1,000	...	703	...	18,418	4,68,125	88,636	5,762	...	5,62,523	1,123	5,61,400
Upper Mán River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,87,846	1,23,847	8,065	...	7,19,758	2,365	7,17,393
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	540	4,20,045
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	138	30,185
Dámbal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	62	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	...	...	...	...	...	...	...	12,891	3,112	140	...	16,143	...	16,143
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	4	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	6	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Total Deccan and Guzarat ...	85,615	22,478	1,925	...	1,432	...	1,08,586	55,45,199	13,70,192	87,428	...	70,02,819	12,018	69,90,801
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	70,579	20,232	1,059	...	...	...	91,870	1,4,74,408	3,14,694	7,433	...	17,96,535	504	17,96,031
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghár Canal	37,376	8,295	400	...	...	...	46,071	3,83,606	85,479	2,252	...	4,71,337	...	4,71,337
Sukkur Canal	3,984	494	...	...	...	...	4,478	11,39,531	2,11,468	13,920	...	13,64,919	160	13,64,759
Hasanaliwah Canal	20,442	4,699	307	...	...	...	25,448	1,97,283	45,363	5,045	...	2,47,691	...	2,47,691
Suttah Canal	93,424	21,488	1,401	...	...	...	1,16,313	1,17,455	27,015	1,762	...	1,46,232	...	1,46,232
Total Sind ...	2,25,805	55,208	3,167	...	...	...	2,84,180	36,05,978	7,37,944	32,074	...	43,75,996	744	43,75,252
Add—Outlay on Projects classed as Product-	3,11,420	77,686	5,092	...	1,432	...	3,92,766	91,51,177	21,08,136	1,19,502	...	1,13,78,815	12,762	1,13,66,053
ive (*b*)	27,727	6,023	600	168	...	...	34,518	10,84,317	2,58,032	10,517	...	13,52,866	207	13,52,659
Deduct—Outlay from contributions (*c*)	...	...	...	...	...	...	...	*48,860*	*13,240*	...	...	*62,100*	...	*62,100*
TOTAL	3,39,147	83,709	5,692	168	1,432	...	4,27,284	1,01,86,634	23,52,928	1,30,019	...	1,26,69,581	12,969	1,26,56,612
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	19,48,944	7,51,130	1,58,030	...	28,58,104	3,770	28,54,334
Total Imperial	4,75,415	1,08,506	13,814	168	1,432	671	5,95,800	1,85,29,110	41,72,204	4,12,583	2,331	2,31,16,228	82,595	2,30,33,633
Carried forward	4,75,415	1,08,506	13,814	168	1,432	671	5,95,800	1,85,29,110	41,72,204	4,12,583	2,331	2,31,16,228	82,595	2,30,33,633

(*a*)

Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Chenab Canal	14,410
Sidhnai "	18,306
Indus Inundation Canal	7,22,313
	15,45,136

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	—734	1,76,954
Mutha Canals	34,951	11,31,620
Pravara River Works—Lakh Canal	...	5,946
Krishna Canal	301	1,692
	34,518	13,52,659

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,158
Gokak Canal, Second Section	7,749
	62,100

(*d*) For details, *vide* Account No. 50B, page 130.

(*e*) Includes Rs 4,68,485 Provincial outlay incurred to end of 1901 02 while the canal was under the administration of the Punjab.

No. 65A.—DETAILED ACCOUNT of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1904-1905—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Deduct*— *Receipts on Capital Account.*	*Deduct*— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital account.*	Net Total.
Works for which Capital and Revenue Accounts are kept —*continued.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	4,75,415	1,08,506	13,814	168	1,432	671	5,95,800	1,85,29,110	41,72,204	4,12,583	2,331	2,31,16,228	*82,595*	2,30,33,633
Provincial.														
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...	...	...	2,188	406	26	...	2,620	...	2,620
Total	...	...	...	...	...	...	...	4,448	927	59	...	5,434	...	5,434
Bengal.														
Calcutta and Eastern Canals	2,36,259	50,664	30,953	1,745	*38,547*	...	2,81,074	66,82,957	8,34,683	4,41,646	7,298	79,66,584	*93,014*	78,73,570
Saran Project	289	1,486	...	...	...	...	1,775	4,92,337	1,68,578	25,952	...	6,86,867	*498*	6,86,369
Orissa Coast Canal	*—302*	...	...	...	...	...	*—302*	33,86,218	7,56,546	2,32,991	...	43,75,755	*3,293*	43,72,462
Damodar Project	...	...	...	...	*1,200*	...	*—1,200*	90,626	94,864	7,100	...	1,92,590	*60,649*	1,31,941
	2,36,246	52,150	30,953	1,745	*39,747*	...	2,81,347	1,06,52,138	18,54,671	7,07,689	7,298	1,32,21,796	*1,57,454*	1,30,64,342
Add—Outlay on Projects classed as Productive (*a*)	30,460	5,175	25	...	35	...	35,625	10,22,184	2,35,150	1,03,534	...	13,60,868	*147*	13,60,721
Ditto Ditto Protective (*b*)	...	...	...	...	...	...	...	26,259	...	...	...	26,259	...	26,259
Deduct—Outlay charged to Protective (*c*)	...	...	...	...	...	...	...	*7,00,690*	*1,61,120*	*4,190*	...	*8,66,000*	...	*8,66,000*
Total	2,66,706	57,325	30,978	1,745	39,782	...	3,16,972	1,09,99,891	19,28,701	8,07,033	7,298	1,37,42,923	*1,57,601*	1,35,85,322
United Provinces of Agra and Oudh.														
Dun Canals	79,345	18,035	1,190	...	...	...	98,570	8,00,125	96,429	6,273	...	9,02,827	*1,050*	9,01,777
Rohilkhand Canals	1,04,746	17,439	1,136	6,933	1,308	...	1,28,946	16,89,901	4,80,491	38,744	39,702	22,48,838	*13,040*	22,35,798
Bijnor Canals	20,046	4,368	286	...	...	...	24,700	1,85,403	22,834	428	...	2,08,665	...	2,08,665
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	73,193	1,686	...	...	74,879	*885*	73,994
	2,04,137	39,842	2,612	6,933	1,308	...	2,52,216	27,48,622	6,01,440	45,445	39,702	34,35,209	*14,975*	34,20,234
Add—Outlay on Projects classed as Productive (*d*)	...	...	...	...	...	...	...	42,265	39,872	367	...	82,504	*3*	82,501
Total	2,04,137	39,842	2,612	6,933	1,308	...	2,52,216	27,90,887	6,41,312	45,812	39,702	35,17,713	*14,978*	35,02,735
Punjab														
Jalalpur Canal	...	1,427	20	...	...	...	1,447	9,883	19,321	3,004	...	32,208	...	32,208

Madras.														
Yerur Tank Project	15,456	3,555	...				19,011	35,459	8,156	...	...	43,615	...	43,615
Atmakuru Tank Project	34,036	7,292	...	...	...	...	41,328	68,224	13,531	...	...	81,755	...	81,755
Vemula ditto	11,135	2,066	...	...	...	...	13,201	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	6,915	1,534	...	...	...	...	8,449	47,658	7,716	...	...	55,374	...	55,374
Hajipuram Tank	62,374	11,798	...	...	...	...	74,172	73,364	14,325	...	...	87,689	...	87,689
Chopad Project	22,,220	4,827	17	...	...	...	27,064	4,36,257	90,858	17	...	5,27,132	...	5,27,132
Ganjam Minor River System	10,964	1,556	...	...	...	...	12,520	1,95,085	41,266	139	...	2,36,490	...	2,36,490
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Poiney Anicut System	...	...	...	...	...	...	...	1,87,071	42,996	38	...	2,30,105	...	2,30,105
Chembrambakam Tank Project	...	...	...	...	...	...	...	5,00,172	1,26,417	8,204	...	6,34,793	*114*	6,34,679
Pálár Anicut System	1,66,102	36,364	*—4,543*	..	...	...	1,97,923	17,65,477	4,51,596	29,875	...	22,46,948	...	22,46,948
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	*—330*	*—88*	...	...	595	...	*—1,013*	67,56,912	16,01,531	1,80,762	...	85,39,205	*9,592*	85,29,613
Madras Water-supply and Irrigation Extension Project	8,531	1,928	...	...	...	...	10,459	13,13,449	2,15,376	6,648	...	15,35,473	*1,167*	15,34,306
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	...	...	...	...	...	...	...	4,44,149	99,699	5,938	...	5,49,786	*798*	5,48,988
Tirukkoyilúr ditto	5,276	451	...	...	...	...	5,727	2,47,544	54,822	...	...	3,02,366	...	3,02,366
Arkenkota Channel	15,909	3,659	...	...	...	...	19,568	1,10,516	25,416	...	...	1,35,932	...	1,35,932
Shatiatope Anicut System	21,004	4,747	...	...	...	...	25,751	3,34,525	51,924	115	...	3,86,564	...	3,86,564
Sagileru Project	...	...	*—399*	...	...	...	*—399*	3,48,882	79,087	12,331	...	4,40,300	*1*	4,40,299
Dondapad Tank Project	4,895	1,119	...	...	...	...	6,014	1,02,423	18,349	...	...	1,20,772	*7*	1,20,765
Cumbum Tank System	...	...	...	...	...	...	...	52,536	11,996	...	...	64,532	...	64,532
Cheyeru Anicut System	...	...	...	...	...	...	...	3,26,617	74,402	...	...	4,01,019	...	4,01,019
Lower Coleroon Anicut System	24,935	2,485	...	...	...	...	27,420	11,09,623	2,37,608	14,059	...	13,61,290	...	13,61,290
Vriddhachalam ditto	...	...	...	...	...	...	...	60,107	13,783	...	...	73,890	...	73,890
Mehamattur ditto	...	...	...	...	...	...	...	57,522	13,229	...	...	70,751	...	70,751
Valluru ditto	...	...	...	...	...	...	...	51,697	11,891	...	...	63,588	...	63,588
Maradur ditto	2,546	81	...	...	...	...	2,627	38,043	8,246	...	...	46,289	...	46,289
Thadipalli Channel	2,076	616	...	...	...	...	3,292	1,20,260	26,243	...	...	1,46,503	...	1,46,503
Kalingaroyen Channel	26,288	6,046	...	...	...	...	32,334	1,23,746	28,462	...	...	1,52,208	...	1,52,208
Nandyar Channel	...	...	...	...	...	...		46,025	10,585	...	...	56,610	...	56,610
Munyeru Project	5,021	1,148	...	...	...	...	6,169	4,57,547	1,02,859	3,713	...	5,64,119	*656*	5,63,463
Ponnaiur Tank Project	38,779	8,846	..	...	...	...	47,625	1,05,503	20,636	...	...	1,26,139	...	1,26,139
	4,84,732	1,00,030	*—4,925*	...	595	...	5,79,242	1,58,02,364	35,82,467	2,64,738	...	1,96,49,569	*12,442*	1,96,37,127
Add—Outlay on Projects classed as Productive (*e*)	10,336	1,950	...	...	...	...	12,286	1,13,241	24,793	48	...	1,38,082	...	1,38,082
Deduct—Outlay charged to protective (*f*)	...	...	...	...	...	...	...	*6,54,680*	*10,670*	*760*	...	*6,66,110*	...	*6,66,110*
TOTAL	4,95,068	1,01,980	*—4,925*	...	595	...	5,91,528	1,52,60,025	35,96,590	2,64,026	...	1,91,21,541	*12,442*	1,91,09,099
Bombay.														
Gokak Canal, 1st Section and Storage Works	2,269	522	...	...	...	...	2,791	7,73,543	1,10,411	15,325	...	8,99,279	*89*	8,98,590
Total Provincial	9,68,180	2,01,096	28,685	8,678	41,685	...	11,64,954	2,98,39,577	62,97,262	11,35,259	47,000	3,73,19,098	*1,85,710*	3,71,33,388
Total Irrigation and Navigation	14,43,595	3,09,602	42,499	8,846	43,117	671	17,60,754	4,83,68,687	1,04,69,466	15,47,842	49,331	6,04,35,326	*2,68,305*	6,01,67,021
AGRICULTURAL.														
Provincial.														
Burma														
Irrawaddy Embankments, Western Series	...	...	...	...	...	...	...	25,62,846	4,78,879	21,391	...	30,63,116	*4,190*	30,58,926
Do Eastern Series	...	...	...	...	...	...	...	46,892	10,785	703	...	58,380	...	58,380
Thôngwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
Total Agricultural	...	...	...	...	...	...	...	27,93,722	5,27,625	22,743	...	33,44,090	*4,190*	33,39,900
GRAND TOTAL	14,43,595	3,09,602	42,499	8,846	43,117	671	17,60,754	5,11,62,409	1,09,97,091	15,70,585	49,331	6,37,79,416	*2,72,495*	6,35,06,921
Grand Total converted into £ at R15=£1						£	117,384						£	4,233,795

	During the year.	To end of the year.
(*a*) Orissa Project	28,232	4,42,692
Sone Project	3,365	1,04,131
Tidal Canal	...	7,56,152
Midnapur Canal	4,028	57,746
	35,625	13,60,721

(*b*) Dhaka Canal	6,536
Tribeni Do.	19,723
	26,259
(*c*) Orissa Coast Canal, *vide* Account No. 50A., page 128.	52,957
(*d*) Fatehpur Branch, Lower Ganges Canal	30,444
Agra Canal	82,501

	During the year.	To end of the year
(*e*) Kurnool-Cudapah Canal	8,773	1,28,511
Barur Tank Project	3,513	9,571
	12,286	1,38,082

(*f*) Buckingham Canal, *vide* Account No. 50A., page 128

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1904-1905.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
Rajputana.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Tanks in Ajmere Sub-Collectorate	611	5,047	3,254	*−1,206*	...	...	7,706	23,922	4,83,913	2,60,585	1,600	106	...	7,70,126
" in Beawar " "	42	1,867	1,040	*−446*	...	..	2,503	11,822	4,79,204	2,73,747	6,361	354	...	7,71,488
" in Todghur " "	670	798	812	*−191*	...	..	2,089	17,897	1,99,177	1,13,425	2,299	...	...	3,32,798
TOTAL	1,323	7,712	5,106	*−1,843*	...	..	12,298	53,641	11,62,294	6,47,757	10,260	460	...	18,74,412
Baluchistan.														
Shebo Canal	...	4,471	3,065	...	...	...	7,536	...	86,752	58,642	794	331	...	1,46,519
Khushdil Khan Reservoir	...	9,577	3,420	...	...	...	12,997	...	1,06,298	44,169	466	317	...	1,51,250
TOTAL	...	14,048	6,485	...	...	...	20,533	...	1,93,050	1,02,811	1,260	648	...	2,97,769
Punjab.														
Shahpur Canals	119	21,275	20,690	237	23	...	42,344	84,892	4,51,918	2,99,418	4,488	1,233	...	8,41,949
Ghaggar Canal	1,269	17,890	25,859	680	707	...	46,405	4,222	67,849	1,35,168	931	807	...	2,08,977
TOTAL	1,388	39,165	46,549	917	730	...	88,749	89,114	5,19,767	4,34,586	5,419	2,040	...	10,50,926
North-West Frontier.														
Kabul River Canal	2,329	10,955	22,709	*−4,585*	2,259	...	33,667	64,483	1,35,854	2,06,454	2,165	2,259	...	4,11,215(c)
Bombay. Deccan and Gujarat.														
Khári Cut	240	7,398	2,074	348	...	...	10,060	9,175	75,208	33,079	905	45	...	1,18,412
Hartála Tank	...	98	159	...	...	...	257	22	4,502	4,611	...	2,957	...	12,092
Mhasva Tank	...	579	903	50	77	...	1,609	586	16,036	17,180	764	164	...	34,730
Jamda Canals	...	3,367	4,374	200	...	...	7,941	4,639	2,22,724	1,80,707	4,542	365	...	4,12,977
Parsul Tank	...	477	698	50	...	...	1,225	...	4,735	9,196	590	45	...	14,566
Pravara River Works—Ojhar Canal	...	3,287	3,830	47	18	...	7,182	2,503	1,12,548	1,32,958	1,905	371	...	2,50,285
Bhatodi Tank	...	1,608	1,508	49	...	...	3,165	194	77,002	67,740	688	216	...	1,45,840
Matoba Tank	...	1,499	1,347	50	..	...	2,896	...	31,865	23,592	1,188	124	...	56,769
Kasurdi Tank	...	425	314	50	...	...	789	31	14,807	8,096	1,297	...	...	24,231
Shirsuphal Tank	...	1,454	1,217	50	...	...	2,721	606	30,719	25,964	1,213	10	...	58,512
Bhadalvadi Tank	...	1,221	1,181	50	4	...	2,456	643	23,680	19,774	1,113	22	...	45,232
Koregaon Tank	...	465	427	20	...	...	912	...	7,216	6,435	239	...	...	13,890
Ashti Tank	...	3,310	1,372	67	...	...	4,749	39,909	71,526	57,106	1,473	...	...	1,70,014
Revari Canal	...	1,196	457	35	13	...	1,701	1,411	42,936	31,856	946	23	...	77,172
Upper Mán River Works	...	2,141	1,035	97	...	...	3,273	20,145	62,447	40,187	2,039	167	...	1,24,985
Yerla River Irrigation Works	...	3,403	2,004	150	...	..	5,557	47,436	1,05,078	72,579	2,328	37	...	2,27,458
Chickli Canal	...	447	251	10	84	...	792	559	24,813	17,644	384	94	...	43,494
Maini Tank	...	1,976	964	54	...	...	2,994	16,934	57,008	35,695	1,430	52	...	1,11,119
Muchkundi Tank	...	334	82	5	...	...	421	897	6,232	1,843	73	...	...	9,045
Gadikeri Tank	...	349	80	...	...	...	429	...	5,442	1,210	...	2,021	...	8,673
Dambal Tank	23	459	453	...	...	...	935	593	7,926	6,532	...	42	...	15,093
Medleri Tank	...	478	462	...	...	...	940	48	10,446	6,467	...	291	...	17,252
Madag Tank	...	633	603	...	...	...	1,236	504	39,560	22,998	541	...	...	63,603
Asundi Tank	10	345	480	...	...	...	835	217	16,005	12,089	500	...	...	28,811
Wangroli Tank	...	792	224	38	...	...	1,054	...	792	224	38	...	...	1,054
Trauza-Nagrama	...	789	222	38	...	...	1,049	...	789	222	38	...	...	1,049

Mavinkop Tank	...	1,125	450	...	—	...	1,575	233	1,783	798	...	...	...	2,814
Total Deccan and Gujrat	273	39,655	27,171	1,458	196	...	68,753	1,47,285	10,73,825	8,36,782	24,234	7,046	...	20,89,172
Sind.														
Suttah Canal	...	3,090	48	47	...	...	3,185	...	3,090	48	47	...	...	3,185
Sukkur Canal	24,932	43,105	17,081	600	...	...	85,718	86,347	10,36,787	2,96,612	13,868	119	...	14,33,733
Ghár Canal	11,594	71,597	24,687	310	...	...	1,08,188	3,34,127	28,37,296	8,50,158	11,975	184	...	40,33,740
Mehrábwah Canal	...	...	...	...	...	...	...	2,215	1,30,989	33,811	648	...	...	1,67,663
Alibhar Kacheri Canal	280	1,710	1,443	20	...	...	3,453	525	70,127	24,090	559	19	...	95,320
Marak Great Canal	1,577	7,753	5,780	60	...	...	15,170	20,799	3,54,885	1,34,346	2,907	40	...	5,12,977
Surfrázwah Canal	1,201	6,827	3,305	30	...	...	11,363	11,325	2,41,996	81,002	1,136	4	...	3,35,463
Fuleli Canal	1,452	42,329	28,141	1,844	...	...	73,766	1,13,758	42,51,725	10,78,572	20,149	3,714	...	54,67,918
Hasanali Wah	*—817*	7,768	2,074	140	...	...	9,165	*—1,375*	10,169	2,636	225	...	...	11,655
Total Sind	40,219	1,84,179	82,559	3,051	...	...	3,10,008	5,67,721	89,37,064	25,01,275	51,514	4,080	...	1,20,61,654
	40,492	2,23,834	1,09,730	4,509	196	...	3,78,761	7,15,006	1,00,10,889	33,38,057	75,748	11,126	...	1,41,50,826
Deduct—Outlay from Contributions (*a*)	...	...	...	...	...	...	...	8,450	2,480	...	...	...	...	(*a*)*10,930*
TOTAL	40,492	2,23,834	1,09,730	4,509	196	...	3,78,761	7,06 556	1,00,08,409	33,38,057	75,748	11,126	...	1,41,39,896
Total Imperial	45,532	2,95,714	1,90,579	*—1,002*	3,185	...	5,34,008	9,13,794	1,20,19,374	47,29,665	94,852	16,533	...	1,77,74,218
Provincial.														
Bengal.														
Calcutta and Eastern Canals	9,494	2,17,611	55,563	34,035	1,911	...	3,18,614	24,04,691	55,04,069	33,79,039	4,66,078	5,102	...	1,17,58,979
Orissa Coast Canal	140	23,462	20,798	4,090	...	...	48,490	*—2,281*	8,41,521	4,01,689	1,11,714	5,350	...	13,57,993
Saran Project	...	1,019	803	...	...	...	1,822	...	3,01,908	1,00,046	*—5,270*	5,264	...	4,01,948
TOTAL	9,634	2,42,092	77,164	38,125	1,911	...	3,68,926	24,02,410	66 47,498	38,80,774	5,72,522	15,716	...	1,35,18,920
United Provinces of Agra and Oudh.														
Dún Canals	5,287	37,750	11,786	*—833*	163	...	54,153	1,72,159	7,79,163	8,26,087	18,482	2,780	...	17,98,671
Rohilkhand Canals	14,197	54,814	61,321	818	168	...	1,31,318	4,50,521	9,65,315	20,93,950	45,953	5,241	...	35,60,980
Bijnor Canals	*—5,184*	4,680	10,151	*—114*	7	...	9,540	61,505	1,01,167	1,92,794	2,763	5,676	...	3,63,905
Bundelkhand Irrigation Works. { Jhansi Lakes	3,576	1,420	1,616	92	...	...	6,704	19,322	59,719	54,161	1,549	259	...	1,35,010
Bundelkhand Irrigation Works. { Hamirpur Lakes	1,210	1,671	2,329	33	...	...	5,243	26,493	66,684	76,626	1,387	124	...	1,65,314
TOTAL	19,086	1,00,335	(*b*) 87,203	*—4*	338	...	2,06,958	7,24,000	19,72,048	32,43,618	70,134	14,080	...	60,23,880
Madras.														
Nundiyar Channel Extension	266	1,701	450	...	...	...	2,417	2,656	24,363	5,432	216	...	...	32,667
Cehmbrambaukam Tank	*—2,266*	12,211	2,233	*—49*	...	...	12,129	*—51,031*	1,00,363	26,858	*—2,654*	...	...	73,536
Chilka Lake Canal	...	329	72	...	...	...	401	50	16,871	3,856	...	...	...	20,777
Buckingham Canal	1,001	54,354	19,651	967	...	...	75,973	81,028	26,95,669	8,58,796	93,811	18,249	...	37,47,553
Madras water supply and Irrigation Extension Project	*—850*	7,286	3,708	*—10*	1	...	10,135	*—97,377*	4,70,536	1,31,944	5,522	1	...	5,10,626
Pelandorai Anicut System	1,238	8,982	2,306	*—2*	...	...	12,524	49,352	3,74,428	1,12,458	3,885	...	...	5,40,123
Vedaranniyam Canal	184	2,506	717	347	...	...	3,754	1,163	79,556	20,252	2,617	30	...	1,03,618
Palar Anicut System	7,836	43,432	11,766	671	...	...	63,705	3,14,713	12,37,922	4,15,638	11,484	345	...	19,80,102
Poiney ditto	400	13,566	3,204	221	...	...	17,391	86,860	4,32,014	1,19,652	221	...	...	6,38,747
Carried forward {	7,809	1,44,367	44,107	2,145	1	...	1,98,429	3,87,414	54,31,722	16,94,886	1,15,102	18,625	...	76,47,749
Carried forward {	28,720	3,42,427	1,64,367	38,121	2,249	...	5,75,884	31,26,410	86,19,546	71,24,392	6,42,656	29,796	...	1,95,42,800

(*a*) Fuleli Canal . . . . R 8,310
Jamda " . . . . " 2,620
10,930

(*b*) Includes R2,054 outlay by Civil officers.
(*c*) Includes R2,67,679 Provincial outlay to end of 1901-02.

J—Irrigation.

No. 65B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1904-1905—*continued*.

IRRIGATION AND NAVIGATION—*continued*.	Expenditure during the year.							Total expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
Provincial—*continued*.														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued*.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	28,720	3,42,427	1,64,367	38,121	2,249	...	5,75,884	31,26,410	86,19,546	71,24,392	6,42,656	29,796	...	1,95,42,800
Madras—continued. Brought forward	7,809	1,44,367	44,107	2,145	1	...	1,98,429	3,87,414	54,31,722	16,94,886	1,15,102	18,625	...	76,47,749
Dondapad Tank	...	470	114	...	...	...	584	...	2,350	580	...	...	...	2,930
Cheyeru Anicut	1,500	15,006	3,810	384	...	...	20,700	86,815	4,92,099	1,33,418	429	...	...	7,12,761
Cumbum Tank	284	157	102	*—12*	...	...	531	8,978	46,158	12,599	585	...	...	68,320
Shatiatope Anicut System	3,520	11,060	3,418	...	...	...	17,998	51,206	4,36,286	1,12,593	207	...	...	6,00,292
Viddhachalam ditto	631	3,000	823	...	...	...	4,454	24,317	1,17,926	32,762	45	...	...	1,75,050
Mehamattur ditto	*—19*	3,853	883	*—10*	...	...	4,707	21,233	1,15,682	31,426	—50	...	...	1,68,291
Valluru Anicut	*—226*	*—62*	*—61*	*—1*	...	...	*—350*	5,012	21,660	6,125	—30	...	...	32,767
Tirukkoyilur Anicut System	1,875	15,509	4,097	...	...	...	21,481	72,867	3,60,783	1,00,618	24	...	...	5,34,292
Lower Coleroon Anicut System	11,175	34,762	9,951	...	...	...	55,888	2,39,467	8,32,828	2,43,721	522	50	...	13,16,588
Thadapalli Channel	473	5,994	1,536	240	...	...	8,243	26,638	2,67,744	67,569	282	2	...	3,62,235
Arkenkota ditto	...	2,989	705	...	...	...	3,694	16,198	2,16,379	53,335	...	...	...	2,85,912
Maradur Anicut System	197	5,091	1,064	*—71*	59	...	6,340	26,722	3,26,652	80,489	—355	115	...	4,33,623
Kalingaroyen Channel	162	5,744	1,423	130	...	...	7,459	18,022	4,39,765	1,05,745	130	...	...	5,63,662
Ganjam-Gopalur Canal	102	308	72	...	...	...	482	555	714	173	...	...	...	1,442
Ganjam Minor Rivers System	12,007	22,591	7,977	...	...	...	42,575	72,806	3,37,340	92,962	...	...	...	5,03,108
Sagileru Project	1,542	4,098	1,272	...	...	...	6,912	4,091	24,440	6,316	...	...	...	34,847
Munyeru Project	234	3,538	848	33	...	...	4,653	931	40,990	9,634	151	...	...	51,706
Chopad "	...	219	17	...	...	...	236	...	669	39	...	...	...	708
Hajipuram Tank Project	...	...	...	...	...	...	...	...	...	1	...	...	...	1
TOTAL	41,266	2,78,694	82,158	2,838	60	...	4,05,016	10,63,272	95,12,187	27,84,991	1,17,042	18,792	...	1,34,96,284
Bombay.														
Gokak Canal, 1st Section and Storage Works	376	3,721	3,953	494	51	...	8,595	517	47,674	39,546	4,484	297	...	92,518
Total Provincial	70,302	6,24,842	2,50,478	41,453	2,360	...	9,89,495	41,90,199	1,81,79,407	99,48,929	7,64,182	48,885	...	3,31,31,602
Total Irrigation and Navigation	1,15,894	9,20,556	4,41,057	40,451	5,545	...	15,23,503	51,03,993	3,01,98,781	1,46,78,594	8,59,034	65,418	...	5,09,05,820
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment, Western Series	3,442	1,20,930	24,866	2,126	...	...	1,51,364	11,56,176	22,03,101	7,56,805	55,844	4	...	41,71,930
Do. do., Eastern Series	...	3,185	746	48	...	...	3,979	62,357	49,914	25,799	1,680	...	...	1,39,750
Thongwa Is and Embankment	...	13,301	3,061	200	...	...	16,562	13,256	1,06,656	26,978	2,502	...	...	1,49,392
TOTAL	3,442	1,37,416	28,673	2,374	...	...	1,71,905	12,31,789	23,59,671	8,09,582	60,026	4	...	44,61,072
Incorporated Local														
Madras.														
Thadapalli Channel	...	...	...	...	...	...	—	6,632	...	...	...	...	...	6,632
Total Agricultural	3,442	1,37,416	28,673	2,374	...	...	1,71,905	12,38,421	23,59,671	8,09,582	60,026	4	...	44,67,704
GRAND TOTAL	1,19,336	10,57,972	4,69,730	42,825	5,545	...	16,95,408	63,42,414	3,25,58,452	1,54,88,176	9,19,060	65,422	...	5,53,73,524
Grand Total converted into £ at R15=£1						£	113,027						£	3,691,568

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section K.—Other Public Works.

Revenue, £538,553. Expenditure, £5,766,144.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Military Works	66	Receipts	173	...	45,462	...
	67	Expenditure	175	...	...	979,412
		Details of Imperial Expenditure on—				
	67C	New Works	179	484,099	...	...
	67D	Repairs	180	245,758	...	...
Military Works Re-organisation.	67	Expenditure	175	...	...	2,187
		Details of Imperial Expenditure on—				
	67Da	New Works	181	1,242	...	...
	67Db	Repairs	181	22	...	...
Civil Works	66	Receipts	173	...	493,091	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	174	447,670	...	...
	67	Expenditure	176	...	...	4,778,295
	67A	Ditto by Civil Department Imperial Funds	177	22,298	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 67	178	4,008,194	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	67E	New Buildings	182	327,561	...	...
	F	Repairs to Buildings	183	66,273	...	...
	G	New Roads	184	67,837	...	...
	H	Repairs to Roads	184	80,935	...	...
	I	Miscellaneous—New Works	185	15,886	...	...
	J	Miscellaneous—Repairs	185	2,764	...	...
		Provincial Expenditure—				
	K	New Buildings	186	984,789	...	...
	L	Repairs to Buildings	186	189,317	...	...
	M	New Roads	187	352,753	...	...
	N	Repairs to Roads	187	461,861	...	...
	O	Miscellaneous—New Works	188	97,713	...	...
	P	Miscellaneous—Repairs	188	29,513	...	...
		Incorporated Local—				
	Q	New Buildings	189	36,205	...	...
	R	Repairs to Buildings	189	7,773	...	...
	S	New Roads	190	100,890	...	...
	T	Repairs to Roads	190	153,089	...	...
	U	Miscellaneous—New Works	191	13,516	...	...
	V	Miscellaneous—Repairs	191	9,573	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	192	7,369	...	...
	X	Repairs to Buildings	192	4,382	...	...
	Y	New Roads	192	443	...	...
	Z	Repairs to Roads	193	912	...	...
	Aa	Miscellaneous—New Works	193	2,828	...	...
	Ab	Miscellaneous—Repairs	193	2,618	...	...
		Provincial Expenditure—				
	Ac	New Buildings	193	2,424	...	...
	Ad	Repairs to Buildings	194	2,981	...	...
	Ae	New Roads	194	1,015	...	...
	Af	Repairs to Roads	194	6,480	...	...
	Ag	Miscellaneous—New Works	195	61,548	...	...
	Ah	Miscellaneous—Repairs	195	3,807	...	...
		Incorporated Local—				
	Ai	New Buildings	196	41,950	...	...
	Aj	Repairs to Buildings	196	31,311	...	...
	Ak	New Roads	197	193,408	...	...
	Al	Repairs to Roads	197	433,114	...	...
	Am	Miscellaneous—New Works	198	45,681	...	...
	An	Miscellaneous—Repairs	198	32,273	...	...
Construction of Railways, etc.	68	Expenditure on Railways	199	...	...	6,250
					538,553	5,766,144

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY an[d ...]

HEADS OF REVENUE.	No. of Items.	Director-General, Military Works. Military.	Civil.	TOTAL.	Rajputana. Military.	Civil.	TOTAL.	Central India. Civil.	Coorg. Military.	Civil.	TOTAL.	Hyderabad Civil.	Baluchistan Civil
		R	R	R	R	R	R	R	R	R	R	R	R
IMPERIAL.													
Rents of buildings	1	4,18,609	1,333	4,19,942	4,936	9,966	14,902	10,186	1072	2,215	3,287	1,574	[illegible]
Sales of buildings	2	9,309	...	9,309	...	...	...	250	...	...	...	...	...
" barrack furniture	3	4,398	156	4,554	107	...	107	...	...	...	...	...	...
" tools and plant	4	12,612	...	12,612	20	116	136	1,302	...	848	848	88	...
" produce	5	2,163	...	2,163	...	517	517	322	...	2	2	113	...
" old materials	6	21,937	210	22,147	180	320	500	169	79	...	79	260	...
Value of materials received from old buildings	7	13,712	...	13,712	78	529	607	...	...	...	...	...	[illegible]
Unclaimed deposits	8	59	...	59	...	...	...	—49	...	113	113	3	...
Fines, refunds, and miscellaneous	9	63,200	1,121	64,321	3	207	210	(a)5,354	...	1,819	1,819	47	(d)[illegible]
Recoveries of advances made in England	10	8,500	...	8,500	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	1,609	1,609	...	129	129	11	...	...	...	...	[illegible]
Fees on Masonry graves	13	...	...	...	...	...	...	(b)16	...	...	...	(c)371	(d)[illegible]
Recoveries on electric light installation	14	8,282	...	8,282	...	...	...	1,714	...	...	...	...	...
		5,62,781	4,429	5,67,210	5,324	11,784	17,108	19,275	1151	4,997	6,148	2,456	[illegible]
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 66A, page 174		...	...	...	...	2,795	2,795	...	...	20,248	20,248	...	...
TOTAL		5,62,781	4,429	5,67,210	5,324	14,579	19,903	19,275	1151	25,245	26,396	2,456	[illegible]

HEADS OF REVENUE.	No. of Items.	Assam. Military.	Civil.	TOTAL.	Bengal. Military.	Civil.	TOTAL.	United Provinces of Agra and Oudh. Military.	Civil.	TOTAL.
IMPERIAL.		R	R	R	R	R	R	R	R	R
Rents of buildings	1	4,998	...	4,998	2,004	13,929	15,933	410	...	410
Sales of buildings	2	265	...	265	...	...	...	...	...	...
" barrack furniture	3	...	...	...	...	...	...	...	...	...
" tools and plant	4	...	...	...	...	5,064	5 064	...	...	...
" produce	5	...	...	...	...	68	68	244	...	244
" old materials	6	193	...	193	7	404	411	...	...	...
Value of materials received from old buildings	7	...	...	...	...	44	44	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	72	...	72	51	2,226	2,277	...	...	...
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	...	...	...	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...
Recoveries on electric light installation	14	...	...	...	...	...	...	...	...	...
TOTAL		5,528	...	5,528	2,062	21,735	23,797	654	...	[illegible]
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 66A, page 174		...	2,16,700	2,16,700	...	12,97,156	12,97,156	...	9,41,099	[illegible]
TOTAL		5,528	2,16,700	2,22,228	2,062	13,18,891	13,20,953	654	9,41,099	[illegible]

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	R	R
(a) Central India	3,528	
(b) Ditto	16	
		3,544
(c) Hyderabad		365
(d) Baluchistan	4,268	
(e) Ditto	175	
		4,443
(f) N.-W. Frontier	47	
(g) Ditto	265	
(h) Ditto	6,404	
(j) Ditto	1,01,831	
		1,08,547
(k) Berar		44
TOTAL		1,16,943

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1904-1905.

No. of Items.	GENERAL. Total—India, General.			Central Provinces.			Berar.	Burma.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R	R
1	4,24,617	44,025	4,68,642	...	...	...	6478	91,184	...	91,184
2	9,309	250	9,559	...	..	...	2,500	−3,436	...	−3,436
3	4,505	156	4,661	...	...	...	...	239	...	239
4	12,632	2,354	14,986	...	...	...	999	...	...	...
5	2,163	954	3,117	...	...	...	2,048	...	...	...
6	22,196	959	23,155	...	...	...	8,672	...	...	...
7	13,790	626	14,416	...	...	...	195	...	...	...
8	59	67	126	...	...	...	44	...	...	...
9	63,203	12,948	76,151	...	...	...	59	−521	...	−521
10	8,500	...	8,500	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...	...
12	...	1,752	1,752	...	...	...	7	...	...	...
13	...	562	562	...	...	...	(k)44	...	...	...
14	8,282	1,714	9 996	...	...	...	...		...	
	5,69,256	66,367	6,35,623	...	...	...	21,046	87,466	...	87,466
	...	23,043	23,043	...	1,52,970	1,52,970	13,449	...	5,12,015	5,12,015
	5,69,256	89,410	6,58,666	...	1,52,970	1,52,970	34,495	87,466	5,12,015	5,99,481

No. of Items.	Punjab.			N.-W. Frontier Province.	Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	2,265	48,171	50,436	(f)19,607	2,972	...	2,972	810	...	810	5,29,260	1,32,210	6,61,470
2	...	...	...	(g) 265	...	...	...	...	...	...	6,138	3,015	9,153
3	...	...	...	...	90	...	90	445	...	445	5,279	156	5,435
4	3	571	574	4	..	...	...	...	...	...	12,635	8,992	21,627
5	40	...	40	1,113	946	...	946	591	...	591	3,984	4,183	8,167
6	64	815	879	3	130	...	130	403	...	403	22,993	10,853	33,846
7	...	...	...	66	...	...	...	...	...	...	13,790	931	14,721
8	...	...	...	90	...	...	...	...	...	...	59	201	260
9	...	14	14	(h)6,179	86	...	86	8,120	...	8,120	71,011	21,426	92,437
10	...	...	...	...	...	...	...	...	...	...	8,500	...	8,500
11	...	...	...	(j)1,01,831	...	...	...	...	...	...	...	1,01,831	1,01,831
12	...	...	...	...	...	...	...	...	...	...	...	1,759	1,759
13	...	...	...	...	...	...	...	...	...	...	...	606	606
14	...	...	...	...	..	...	...	...	...	...	8,282	1,714	9,996
	2,372	49,571	51,943	1,29,158	4,224	...	4,224	10,369	...	10,369	6,81,931	2,87,877	9,69,808
	...	7,82,209	7,82,209	7,297	...	15,67,981	15,67,981	...	12,01,141	12,01,141	...	67,15,060	67,15,060
	2,372	8,31,780	8,34,152	1,36,455	4,224	15,67,981	15,72,205	10,369	12,01,141	12,11,510	6,81,931	70,02,937	76,84,868

		Military.	Civil.	Total.
Total India converted into £ at R15=£1	£	45,462	466,862	512,324
Add—Receipts in England:— *Royal Indian Engineering College*— Fees and caution money received from Students	22,206			
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	4,023	...	26,292	26,229
Grand Total		45,462	493,091	538,553

K.—Other Public Works.

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1904-1905.

	INDIA, GENERAL.			Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	Rajputana.	Central India.	Coorg.											
PROVINCIAL.														
BY PUBLIC WORKS DEPARTMENT.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rents of buildings	...	...	...	42,699	...	2,32,418	34,063	1,06,648	67,496	26,244	...	91,753	1,10,385	[illegible]
Sales of buildings	...	...	...	53	...	14,144	754	27,367	...	3,755	...	5,601	1,987	[illegible]
" tools and plant	...	...	...	4,900	...	5,406	367	2,944	912	2,470	...	3,577	11,943	[illegible]
" produce	...	...	...	4,259	...	198	91	5,002	1,385	34,272	...	3,611	7,286	[illegible]
" old materials	...	...	...	5,265	...	5,518	1,274	17,719	10,700	5,560	...	3,282	18,761	[illegible]
Value of materials received from old buildings	...	...	...	—108	...	30	3,088	97	1,626	1,570	...	240	26	[illegible]
Recoveries of advances made in England	...	...	...	25	...	...	...	...	...	...	...	...	...	[illegible]
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	60,919	...	...	5,338	..	[illegible]
Tolls on roads	...	...	...	...	...	...	...	...	...	..	...	4,583	4,67,948	[illegible]
Ferry receipts	...	...	...	27,942	...	...	19,997	...	84,625	...	...	...	...	[illegible]
Unclaimed deposits	...	...	...	...	...	—109	24	41	89	23	...	241	242	[illegible]
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	...	...	8,700	[illegible]
Fines, refunds, and miscellaneous	...	...	...	8,946	...	22,489	2,903	1,73,751	7,226	8,336	...	42,313	16,718	[illegible]
Rents from strand bank, maidan, etc.	...	...	...	...	...	...	...	55,824	..	...	...	...	...	[illegible]
Arboriculture	...	...	...	...	...	...	...	...	42,907	...	...	...	...	42,907
Interest on endowment for monuments in cemeteries.	...	...	...	298	...	719	106	...	1,426	420	...	46	1,598	[illegible]
Recoveries on account of Electric light Installations	...	...	...	...	...	1,800	...	...	688	1,650	...	...	...	[illegible]
TOTAL	...	...	...	94,279	...	2,82,613	62,667	3,89,393	2,79,999	84,300	...	1,60,615	6,45,594	[illegible]
BY CIVIL DEPARTMENT														
Rents of buildings	...	...	...	...	...	3,527	...	...	...	1,859	...	...	...	[illegible]
Sales of buildings	...	...	...	...	...	...	...	...	...	15,072	..	...	...	15,072
Sale of old materials	...	...	...	...	...	134	...	...	...	6,797	...	...	...	[illegible]
" produce	...	..	...	25	...	75	...	...	15,528	...	...	...	...	[illegible]
Tolls on roads	...	...	...	...	...	...	...	...	6,417	72,866	...	...	...	[illegible]
Canal and ferry receipts	...	...	...	...	...	...	40,125	2,37,978	...	92,004	...	5,819	...	[illegible]
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolls on steamers	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fees on masonry graves	...	...	...	707	...	686	184	1,447	3,616	...	...	4,806	2,490	[illegible]
Contributions	...	...	...	...	...	...	...	...	...	92	...	...	...	92
Fines, refunds, and miscellaneous	...	...	...	...	...	85	6,647	9,518	15,522	1,05,095	...	438	4,889	[illegible]
TOTAL	...	...	...	732	...	4,507	46,956	2,48,943	41,083	2,93,785	...	11,063	7,379	[illegible]
TOTAL PROVINCIAL	...	...	...	95,011	...	2,87,120	1,09,623	6,38,336	3,21,082	3,78,085	...	1,71,678	6,52,973	26,53,908
INCORPORATED LOCAL.														
BY PUBLIC WORKS DEPARTMENT.														
Rents of buildings	...	...	...	...	92	84	835	...	4,056	...	...	10	...	5,077
Sales of buildings	...	...	...	...	...	1,997	270	...	7,000	...	...	...	...	9,267
" tools and plant	...	...	...	...	308	...	54	...	723	...	.	...	...	1,085
" produce	...	...	...	...	981	56	76	...	61	...	...	8,283	...	9,457
" old materials	...	...	...	...	981	...	441	...	2,379	...	...	...	...	3,801
Ferry Receipts	...	...	...	...	4,419	...	...	...	...	...	...	...	...	4,419
Unclaimed deposits	...	...	...	...	15	...	...	...	...	...	...	...	...	15
Fines, refunds, and miscellaneous	...	...	...	...	4,593	8	357	...	503	...	...	373	...	5,834
Arboriculture	...	...	...	...	...	...	...	...	20,313	...	...	...	...	20,313
Value of materials received from old buildings	...	...	...	...	2	...	...	...	752	...	...	...	...	754
TOTAL	...	...	...	...	11,391	2,145	2,033	...	35,787	...	...	8,666	.	[illegible]
BY CIVIL DEPARTMENT.														
Rents of buildings	...	...	...	...	...	...	...	9,012	...	23,304	753	4,603	7,149	[illegible]
Sales of buildings	...	...	...	38	...	...	...	259	...	86,029	...	4,850	134	[illegible]
" old materials	...	...	...	533	...	102	...	923	...	1,386	17	7,205	...	10,166
Sales of produce	...	...	...	...	...	...	...	...	1,666	...	...	...	...	1,666
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	3,33,568	[illegible]
Canal and ferry receipts	898	...	19,694	45,189	...	2,07,111	1,05,040	5,44,477	4,68,716	1,52,073	...	11,19,717	1,27,127	[illegible]
Arboriculture	531	...	...	4,034	...	...	...	8,506	56,752	1,09,217	1,938	...	17,585	[illegible]
Tolls on steamers	..	...	...	...	...	...	...	...	8,121	...	...	...	...	8,121
Fees on masonry graves	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contributions	...	...	...	1,210	...	400	...	61,294	...	...	...	61,349	...	[illegible]
Fines, refunds, and miscellaneous	1,366	...	554	6,955	2,058	15,137	4	34,349	48,975	32,115	4,589	1,89 913	62,605	3,98,620
TOTAL	2,795	...	20,248	57,959	2,058	2,22,750	1,05,044	6,58,820	5,84,230	4,04,124	7,297	13,87,637	5,48,168	[illegible]
TOTAL LOCAL	2,795	...	20,248	5795 9	13,449	2,24,895	1,07,077	6,58,820	6,20,017	4,04,124	7,297	13,96,303	5,48,168	[illegible]
GRAND TOTAL, as per Abstract Account No. 66	2,795	..	20,248	1,52,970	13,449	5,12,015	2,16,700	12,97,156	9,41,099	7,82,209	7,297	15,67,981	12,01,141	[illegible]

Total India converted into £ at R15=£1 £ [illegible]

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY WORKS, MILITARY WORKS RE-ORGANISATION, CIVIL WORKS, and RAILWAYS—from IMPERIAL PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1904-1905.

	India, General.																		
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
IMPERIAL.																			
MILITARY WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
New Works (67 C)	67,80,870	28,768	...	3,453	...	3,910	...	...	68,17,001	6,195	1,168	1,76,517	15,033	37,478	34,878	91,394	18,571	63,257	72,61,492
Repairs (67D)	31,15,937	36,579	...	1,445	...	3,226	...	...	31,57,187	2,851	3,145	2,49,193	45,441	32,428	7,362	49,977	55,906	82,882	36,86,372
Establishment	24,78,521	22,566	...	1,258	...	1,042	...	...	25,03,387	516	918	92,134	12,659	5,136	3,541	30,654	13,639	31,628	26,94,212
Tools and Plant	78,418	243	...	39	...	68	...	...	78,768	34	60	5,724	808	628	228	2,011	1,651	1,981	91,893
Suspense	13,668	1,955	...	...	...	...	...	...	15,623	...	...	...	...	...	...	...	...	...	15,623
	1,24,67,414	90,111	...	6,195	...	8,246	...	...	1,25,71,966	9,596	5,291	5,23,568	73,941	75,670	46,009	1,74,036	89,767	1,79,748	1,37,49,592
Barrack furniture, including repairs and establishment.	8,56,057	6,805	...	101	...	...	614	...	8,63,577	...	...	49,018	527	90	...	818	5,051	22,504	9,41,585
TOTAL	1,33,23,471	96,916	...	6,296	...	8,246	614	...	1,34,35,543	9,596	5,291	5,72,586	74,468	75,760	46,009	1,74,854	94,818	2,02,252	1,46,91,177
Deduct—Outlay in England	7,35,051	...	...	...	...	...	...	...	7,35,051	...	...	9,564	...	...	...	...	...	...	7,44,615
Net India Military Works	1,25,88,420	96,916	...	6,296	...	8,246	614	...	1,27,00,492	9,596	5,291	5,63,022	74,468	75,760	46,009	1,74,854	94,818	2,02,252	1,39,46,562
																		Total India converted into £ at R15=£1	929,771
																		Charges in England: Stores for India	49,641
																		GRAND TOTAL MILITARY WORKS	979,412

IMPERIAL. *India General.* MILITARY WORKS—REORGANISATION.	New works. (67 D. *a.*)	Repairs. (67 D. *b.*)	Establishment.	Tools and plant.	Suspense.	TOTAL.	Barrack furniture including repairs and establishment.	TOTAL.	Deduct outlay in England.	Net India Military Works reorganisation.
Director-General, Military Works	18,633	324	4,029	279	...	23,265	9,545	32,810	...	32,810

Total India converted into £ at R15 = £1 . £2,187.

No. 67.—Abstract Account of Expenditure on Other Public Works—Military Works, Military Works Re-organisation, Civil Works, and Railways—from Imperial, Provincial and Incorporated Local Funds, etc.—*continued*.

Civil Works.	India General. Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Seistan.	Nepal.	Bushire.	Khorasan.	Muskat.	Tarbat-i-Haidari.	Total.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Grand Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
(C)ivil Buildings—																										
New Works (67E)	1,13,881	61,471	1,03,800	77,634	...	11,228	67,691	1,65,660	...	...	...	...	...	...	6,01,365	8,969	1,64,148	10,415	15,090	19,27,664	4,92,798	5,91,378	3,95,782	1,91,461	5,14,346	49,13,416
Repairs (67F)	96,892	18,030	16,726	8,769	...	12,041	25,201	54,161	...	...	...	...	...	...	2,31,820	3,829	31,438	...	12,682	2,22,126	89,461	1,66,748	58,661	50,223	87,109	9,94,097
(C)ommunications—																										
New Works (67G)	16,934	25,610	18,206	42,241	...	...	...	32,849	...	...	...	...	...	...	1,35,840	...	1,23,613	...	...	1,02,869	...	...	6,55,240	...	...	10,17,562
Repairs (67H)	21,801	75,200	1,30,580	1,03,614	...	1,031	...	93,657	...	...	...	...	...	...	4,25,883	...	2,26,228	...	...	29,312	...	...	5,32,601	...	...	12,14,024
(M)is. Public Improvements—																										
New Works (67I)	39	...	...	1,971	...	...	...	17,363	...	...	...	...	...	...	19,373	40,386	4,276	...	...	...	...	49,673	1,20,612	...	3,964	2,38,284
Repairs (67J)	32,308	...	...	...	...	...	...	2,894	...	...	...	...	...	...	35,202	...	1,194	...	...	...	...	..	5,072	...	...	41,468
(T)otal Works and Repairs	2,81,855	1,80,311	2,69,312	2,34,229	...	24,300	92,892	3,66,584	...	...	...	...	...	...	14,49,483	53,184	5,50,897	10,415	27,772	22,81,971	5,82,259	8,07,799	18,07,968	2,41,684	6,05,419	84,18,851
Establishment	(a)94,200	70,587	1,07,750	44,360	...	3,401	9,097	73,681	...	...	...	...	...	...	4,03,076	2,926	1,09,002	2,395	6,375	3,19,558	1,15,528	1,19,696	3,42,315	34,699	66,327	15,21,897
Tools and Plant	3,389	4,524	6,646	8,368	...	—80	...	4,545	...	...	...	...	...	...	27,392	192	30,645	155	415	31,287	7,536	6,899	26,140	2,254	3,743	1,36,658
Suspense	77,578	...	7,179	11,873	...	—2,034	1,626	...	...	...	...	...	...	...	96,222	...	−2,621	...	...	9,678	...	3,983	192	...	...	1,07,454
	4,57,022	2,55,422	3,90,887	2,98,830	...	25,587	1,03,615	4,44,810	...	...	...	...	...	...	19,76,173	56,302	6,87,923	12,965	34,562	26,42,494	7,05,323	9,38,377	21,76,615	2,78,637	6,75,489	1,01,84,860
(D)educt—Outlay in England	...	...	9,152	2,468	...	...	2,406	...	...	...	...	...	...	...	14,026		18,455	1	...	17,433	...	14,581	11,546	...	...	76,042
(N)et India—Imperial Civil Works	4,57,022	2,55,422	3,81,735	2,96,362	...	25,587	1,01,209	4,44,810	...	...	...	...	...	...	19,62,147	56,302	6,69,468	12,964	34,562	26,25,061	7,05,323	9,23,796	21,65,069	2,78,637	6,75,489	1,01,08,818
(E)xpenditure by Civil Officers from Imperial Funds as per Account No. 67A, page 177	...	...	2,981	...	20,911	...	212	96,243	4,808	35,400	33,833	16,176	24,000	1,667	2,36,231	...	...	...	...	73,447	...	...	24,787	...	...	3,34,465
(Pr)ovincial and Incorporated Local Funds Expenditure, as per Account No. 67B), page 178	...	37,345	4,504	34,492	...	...	...	...	...	...	...	...	...	...	76,341	35,16,572	3,91,597	1,09,67,960	29,17,724	1,08,39,434	95,13,521	52,31,465	65,907	95,86,32[illegible]	70,16,070	6,01,22,917
(T)otal India—Civil Works	4,57,022	2,92,767	3,89,220	3,30,854	20,911	25,587	1,01,421	5,41,053	4,808	35,400	33,833	16,176	24,000	1,667	22,74,719	35,72,874	10,61,065	1,09,80,924	29,52,286	1,35,37,942	1,02,18,844	61,55,261	22,55,763	98,64,963	76,91,559	7,05,66,200

Total India converted into £ at R15=£1			4,704,413
Add—Charges in England—			
Royal Indian Engineering College—			
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	27,630		
Refund of caution money to Students	195		
Cost of alterations to the College buildings, etc.	355		
		28,180	
Passage to India of Assistant Engineers and Officers on appointment	886		
Furlough Pay and Allowances of Military Officers in the Public Works Department	4,212		
Absentee Allowances of Civil Officers in the Public Works Department	33,843		
Salaries and expenses while gaining practical experience of three students retained in England	406		
Passage to India of officers on appointment to the Public Works Department	629		
Allowances and expenses of officers and others on special duty, and visiting works, etc.	657		
		40,633	
Stores for India		5,069	
			73,882
Grand Total Civil Works . £			4,778,295
(Con)struction of Railways charged to Provincial or Local Revenues — Provincial Expenditure as per Account No. 68 . R			93,754
Total Construction of Railways, converted into £ at R15=£1			6,250

Summary of Expenditure on Other Public Works.

	Imperial.	Provincial.	Local.	Total India.	Total India converted into £ at R15=£1.	England.	Grand Total.
	R	R	R	R	£	£	£
Military Works	1,39,46,562	...	...	1,39,46,562	929,771	49,641	979,412
Military Works Re-organisation	32,810	...	...	32,810	2,187	...	2,187
Civil Works	1,04,43,283	4,04,57,921	1,96,64,996	7,05,66,200	4,704,413	73,882	4,778,295
Railways	...	437	93,317	93,754	6,250	...	6,250
Total	2,44,22,655	4,04,58,358	1,97,58,313	8,46,39,326	[illegible]	[illegible]	[illegible]

(a) Includes R33,829 on account of the [illegible]

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.													
	Central India.	Mysore.	Port Blair.	Baluchistan.	Seistan.	Nepal.	Bushire.	Khorasan.	Muskat.	Tarbat-i-Haidari.	TOTAL.	Bengal.	N.-W. Frontier Province.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	
CIVIL WORKS.														
Civil Buildings—														
New Works (67 W)	...	462	...	30,782	3,612	...	33,833	16,176	24,000	1,667	1,10,532	...	...	1,10,532
Repairs (67 X)	...	5,449	...	13,782	1,196	35,400	...	...	...	...	55,827	...	9,904	65,731
Communications—														
New Works (67 Y)	...	...	...	6,640	...	...	...	...	...	...	6,640	...	...	6,640
Repairs (67Z)	...	...	...	10,915	...	...	...	...	...	...	10,915	...	2,765	13,680
Miscellaneous Public Improvement—														
New Works (67Aa)	...	...	...	6,962	...	...	...	...	...	...	6,962	35,452	...	42,414
Repairs (67Ab)	...	...	...	281	...	...	...	...	...	...	281	37,995	1,000	39,276
Total Works and Repairs	...	5,911	...	69,362	4,808	35,400	33,833	16,176	24,000	1,667	1,91,157	73,447	13,669	2,78,273
Establishment	2,981	...	...	27,113	...	...	...	...		...	30,094	...	11,118	41,212
Tools and Plant	...	...	...	68	...	...	...	...	...	...	68	...	...	68
Miscellaneous.	...	15,000	212	—300	...	...	...		...	...	14,912	...	...	14,912
TOTAL IMPERIAL	2,981	20,911	212	96,243	4,808	35,400	33,833	16,176	24,000	1,667	2,36,231	73,447	24,787	3,34,465
Total India converted into £ at R15=£1													£	22,298

No. 67B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS, for the Year 1904-1905.

PROVINCIAL.	INDIA, GENERAL. Rajputana.	Central India.	Coorg.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
BY PUBLIC WORKS DEPARTMENT.														
Civil Buildings—														
New Works (67K)	...	...	...	10,28,317	...	34,30,964	3,55,199	29,05,172	20,99,098	12,64,151	...	18,87,043	18,01,895	[illegible]
Repairs (67L)	...	...	...	1,39,977	...	4,89,367	83,916	5,37,351	4,59,765	2,83,410	...	3,57,675	4,88,297	[illegible]
Communications—														
New Works (67M)	...	...	...	4,91,102	...	19,18,921	5,73,077	3,10,255	8,43,683	4,47,864	...	3,74,529	3,31,862	[illegible]
Repairs (67N)	...	...	...	8,15,20[illegible]	...	17,53,361	5,44,323	8,67,747	10,38,561	8,99,088	...	2,07,146	8,02,495	[illegible]
Miscellaneous Public Improvements—														
New Works (67O)	...	...	...	92,457	...	3,00,187	1,51,721	1,15,384	5,45,584	3,44,056	...	-1,05,484	21,784	[illegible]
Repairs (67P)	...	...	...	348	...	1,17,429	20,011	69,700	1,08,241	62,759	...	37,315	26,885	[illegible]
TOTAL WORKS AND REPAIRS	...	...	...	25,67,402	...	80,10,229	17,28,247	48,05,609	50,94,932	33,01,328	...	27,58,224	34,73,218	[illegible]
Establishment	...	...	...	7,02,057	...	14,14,598	4,64,501	9,31,378	6,05,339	7,37,698	...	3,00,227	10,40,122	[illegible]
Tools and Plant	...	...	...	55,164	...	1,35,851	20,550	64,022	70,527	40,520	...	1,24,691	36,314	[illegible]
Suspense	...	...	...	10,051	...	—60,393	44,025	36,90[illegible]	—15,647	24,914	...	1,29,039	—758	[illegible]
TOTAL	...	...	...	33,34,674	...	95,00,285	22,57,323	58,37,918	57,61,151	41,04,460	...	33,12,181	45,48,896	[illegible]
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ac)	...	...	...	...	...	...	...	33,778	980	607	...	988	...	[illegible]
Repairs (67Ad)	...	...	...	...	...	...	...	1,989	8,526	17,374	...	16,833	...	[illegible]
Communications—														
New Works (67Ae)	...	...	...	...	...	...	...	11,000	354	...	...	3,875	...	[illegible]
Repairs (67Af)	...	...	...	...	...	...	23,524	12,704	4,412	13,636	...	42,931	...	[illegible]
Miscellaneous Public Improvements—														
New Works (67Ag)	...	...	...	...	...	...	10,420	93,637	27,146	21,005	...	7,71,016	...	[illegible]
Repairs (67Ah.)	...	...	...	...	...	...	1,424	20,052	13,787	...	...	21,841	...	[illegible]
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	35,368	1,73,160	55,205	52,622	...	8,57,484	...	[illegible]
Establishment	...	...	...	...	...	16,769	...	45,485	8,380	22,407	...	...	...	[illegible]
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	298	...	[illegible]
Miscellaneous	...	...	...	36,524	...	3,500	...	...	3,91,368	22,694	...	25,495	54,274	[illegible]
TOTAL	...	...	...	36,524	...	20,269	35,368	2,18,645	4,54,953	97,723	...	8,83,277	54,274	[illegible]
TOTAL PROVINCIAL	...	...	...	33,71,198	...	95,20,554	22,92,691	60,56,563	62,16,104	42,02,183	...	41,95,458	46,03,170	[illegible]
INCORPORATED LOCAL. CIVIL WORKS. *BY PUBLIC WORKS DEPARTMENT.*														
Civil Buildings—														
New Works (67Q)	8,657	...	157	1,546	26,952	60,854	197	...	3,34,290	23,896	...	...	86,523	[illegible]
Repairs (67R)	...	...	351	...	37,067	1,761	2,524	...	71,438	...	...	...	2,651	[illegible]
Communications—														
New Works (67S)	9,738	...	12,517	...	65,484	1,05,210	1,62,568	...	6,95,856	1,67,232	...	14,081	2,80,669	[illegible]
Repairs (67T)	12,720	...	11,979	...	1,08,520	1,97,821	3,27,838	...	9,59,365	...	...	32,564	6,45,521	[illegible]
Miscellaneous Public Improvements—														
New Works (67U)	...	...	513	...	30,094	1,07,957	34,077	...	10,751	...	...	...	19,347	2,02,739
Repairs (67V)	...	...	502	...	54,443	58,200	16,063	...	11,902	...	...	106	2,381	1,43,597
TOTAL WORKS AND REPAIRS	31,115	...	26,019	1,546	3,23,360	5,31,803	5,43,267	...	20,83,602	1,91,128	...	46,751	10,37,092	48,15,683
Establishment	2,329	...	5,552	...	53,582	1,17,675	75,752	...	3,92,316	2,644	...	9,529	1,23,064	7,82,443
Tools and Plant	349	...	362	...	7,284	8,235	4,565	...	29,132	—62	...	529	15,609	66,003
Suspense	...	...	...	...	—335	...	...	...	...	...	...	...	...	—335
TOTAL	33,793	...	31,933	1,546	3,83,891	6,57,713	6,23,584	...	25,05,050	1,93,710	...	56,809	11,75,765	56,63,794
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ai)	310	21	...	14,370	...	33,213	...	91,829	82,673	1,37,161	5,250	2,26,016	38,402	[illegible]
Repairs (67Aj)	934	1,664	...	4,691	...	12,119	...	27,733	1,22,505	92,455	6,413	1,29,957	71,198	[illegible]
Communications—														
New Works (67Ak)	...	1,422	...	10,479	...	2,19,124	...	15,85,922	26,400	41,517	6,949	8,63,480	1,45,822	[illegible]
Repairs (67Al)	...	1,130	...	77,422	...	1,53,260	1,449	21,19,283	3,09,445	2,87,682	21,886	30,04,773	5,20,377	[illegible]
Miscellaneous Public Improvements—														
New Works (67Am)	...	...	3	2,650	...	1,87,445	...	1,16,835	31,771	26,857	2,743	1,65,806	1,51,100	[illegible]
Repairs (66An)	100	104	332	3,211	...	53,056	...	37,085	66,319	27,679	2,157	1,70,670	1,23,385	[illegible]
TOTAL WORKS AND REPAIRS	1,344	4,341	335	1,12,823	...	6,58,217	1,449	39,78,687	6,39,113	6,13,351	45,398	45,60,702	10,50,290	[illegible]
Establishment	2,208	163	2,224	25,688	...	85,958	...	7,65,830	1,43,047	97,138	5,719	6,95,399	1,04,716	[illegible]
Tools and Plant	...	...	...	722	...	1,091	...	37,566	1,433	...	...	39,823	10,290	[illegible]
Miscellaneous	...	...	...	4,595	7,706	44,427	...	788	8,774	1,25,083	14,790	38,135	71,839	[illegible]
TOTAL	3,552	4,504	2,559	1,43,828	7,706	7,89,693	1,449	47,82,871	7,92,367	8,35,572	65,907	53,34,059	12,37,135	[illegible]
TOTAL INCORPORATED LOCAL	37,345	4,504	34,492	1,45,374	3,91,597	14,47,406	6,25,033	47,82,871	32,97,417	10,29,282	65,907	53,90,868	24,12,900	[illegible]
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 67	37,345	4,504	34,492	35,16,572	3,91,597	1,09,67,960	29,17,724	1,08,39,434	95,13,521	52,31,465	65,907	95,86,326	70,16,070	[illegible]

Total India converted into £ at R15=£1 £ [illegible]

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Electric Installation.	Rents of buildings or compensation for quarter.	Petty Works.	Grand Total.	*Deduct outlay from Contributions.*	Net Total.
	European.										Native.																	
	New buildings, including subsidiary, auxiliary, and hospital accommodation.		Old buildings, including subsidiary, auxiliary, and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Director-General, Military Works	5,20,988	2,32,859	...	...	7,75,853	2,22,964	2,98,982	55,791	6,707	...	17,038	39158	2,07,305	23,199	22.78,866	1,22,724	4,43,151	85,023	1,19,466	7,87,956	49,304	2,31,683	2,00,836	...	1,45,031	68,64,884	84,014	67,80,870
Rajputana	...	...	157	3,062	...	722	1,150	...	...	...	...	8,884	5,856	...	...	146	447	...	...	3,575	...	...	...	...	4,865	28,864	96	28,768
Coorg	...	...	...	...	...	...	...	991	...	...	...	...	1,797	...	59	...	124	...	382	100	...	...	...	...	...	3,453	...	3,453
Hyderabad	...	...	...	...	...	...	...	...	...	...	35	...	387	...	28	...	3,460	...	...	...	...	...	...	...	...	3,910	...	3,910
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	—1	...	...	6,216	...	...	...	...	...	...	...	...	6,215	20	6,195
Berar	...	...	...	...	...	...	...	...	...	...	...	...	733	...	...	...	...	...	...	435	...	...	...	...	...	1,168	...	1,168
Burma	51,415	663	1,219	...	1,521	...	7,117	272	188	...	1,216	...	33,287	...	1,595	13,695	3,285	...	...	60,498	546	...	...	...	...	1,76,517	...	1,76,517
Assam	...	...	...	...	...	...	...	217	...	...	...	...	6,596	...	4,846	535	...	...	...	2,672	321	...	...	...	...	15,187	154	15,033
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	777	...	2,432	...	18,153	...	...	16,250	...	...	...	95	...	37,707	229	37,478
United P. of Agra and Oudh	...	...	...	...	...	...	812	...	...	...	...	...	...	...	...	...	...	...	36,014	*—1,948*	...	...	...	...	...	34,878	...	34,878
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	42	...	360	47	5,283	82,641	4,438	...	47	...	...	...	...	92,858	1,464	91,394
Madras	...	...	1,000	...	1,402	...	1,773	...	...		...	...	68	...	367	49	14,783	...	...	739	...	...	...	...	...	20,181	1,610	18,571
Bombay	10,605	249	430	288	7,614	2,268	...	2,355	6,952	...	...	122	14,547	...	541	7,196	567	1,840	...	7,483	200	...	...	...	...	63,257	...	63,257
TOTAL	5,83,008	2,33,771	2,806	3,350	7,86,390	2,25,954	3,09,834	59,626	13,847	...	18,289	48,164	2,71,395	23,198	22,89,094	1,44,392	4,95,469	1,69,504	1,60,300	8,77,760	50,418	2,31,683	2,00,836	95	1,49,896	73,49,079	87,587	72,61,492

Total India converted into £ at R15=£1 . £ 484,099

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	ACCOMMODATION FOR TROOPS.													
	EUROPEAN.										NATIVE.			Rest-houses.
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.	
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.				
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	6,64,698	1,30,214	2,017	...	46,576	19,938	1,333	...	8,505	24,595	1,17,255	24,394
Rajputana	...	...	3,659	2,881	...	...	190	428	...	...	...	2,466	3,278	...
Coorg	...	...	...	...	...	...	...	193	...	...	...	...	306	...
Hyderabad	...	...	...	...	...	...	...	...	...	...	919	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	785
Berar	...	...	...	...	...	...	...	...	...	...	...	...	930	...
Burma	...	...	46,364	1,616	...	...	19,138	1,891	379	...	1,710	...	41,004	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...	19,587	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	4,378	232
United P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	...	...	...	...	...	...	...	...	...	...	...	120	3,421	...
Madras	...	...	...	...	...	...	25,935	...	...	...	...	...	2,988	391
Bombay	14,279	1,837	13,642	2,749	...	...	137	577	1,506	...	...	903	4,078	64
TOTAL	14,279	1,837	7,28,363	1,37,460	2,017	...	91,976	23,027	3,218	...	11,134	28,084	1,97,225	25,866

PROVINCES.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Mobilization Works.	Electric Installation.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R		R	R	R	R	R
Director-General, Military Works	71,048	82,680	3,40,322	21,776	2,41,368	7,82,148	1,39,904	19,684	25,156	4,492	2,60,786	2,87,535	33,16,424	*2,00,487*	31,15,937
Rajputana	121	1,644	2,941	...	...	11,466	...	...	...	...	2,056	5,494	36,624	*45*	36,579
Coorg	...	...	572	...	...	...	...	...	...	...	374	...	1,445	...	1,445
Hyderabad	62	...	220	...	...	22	...	...	...	...	2,026	...	3,249	*23*	3,226
Central Provinces	...	...	1,466	...	...	...	...	...	...	...	600	...	2,851	...	2,851
Berar	143	...	1,155	...	...	622	...	...	...	...	319	...	3,169	*24*	3,145
Burma	5,989	34,027	12,388	...	...	65,925	5,112	...	...	...	13,650	...	2,49,193	...	2,49,193
Assam	427	1,717	382	...	2,696	17,292	1,820	...	...	...	1,520	...	45,441	...	45,441
Bengal	5,051	693	4,739	...	...	6,439	...	...	...	...	11,298	...	32,830	*402*	32,428
United P. of Agra and Oudh	...	...	1,748	...	179	3,788	897	...	...	...	750	...	7,362	...	7,362
Punjab	...	159	5,599	14,968	22,128	2,922	596	...	...	...	64	...	49,977	...	49,977
Madras	181	3,712	6,553	...	3,671	3,182	2,233	...	...	...	7,210	...	56,056	*150*	55,906
Bombay	1,577	1,799	3,583	1,609	5,442	24,834	1,375	...	...	...	2,891	...	82,882	...	82,882
TOTAL	84,599	1,26,431	3,81,668	38,353	2,75,484	9,18,640	1,51,937	19,684	25,156	4,492	3,03,544	2,93,029	38,87,503	*2,01,131*	36,86,372

Total India converted into £ at R15 = £1 . £ 245,758

No. 67D*a*—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—RE-ORGANISATION.

	ACCOMMODATION FOR NATIVE TROOPS.	Staff and miscellaneous.	Studs.	Grand Total.	Deduct outlay from Contributions.	NET TOTAL.
	Buildings for infantry.					
	R	R	R	R	R	R
Director-General, Military works . . .	13,012	2,828	2,793	18,633	...	18,633
					Total India converted into £ at R15=£1 . £	1,242

No. 67D*b*—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—RE-ORGANISATION. (REPAIRS).

	Rents of buildings or compensation for quarters.	Deduct outlay from Contributions.	Net Total.
	R	R	R
Director-General, Military Works	324	...	324
		Total India converted into £ at R15=£1 . £	22

K.—Other Public Works.

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION.									Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
								Administration.	Viceregal Residences.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.											
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works.	...	...	...	...	...	850	13,220	...	...	350	...	...	6,795	...	15,649	...	...	...	69,532	1,208	...	302	7,940	3,361	1,19,207	*5,326*	1,13,881
Rajputana	...	...	...	...	...	413	1,556	...	...	...	377	7	13,677	...	*−2,817*	...	2,120	10,837	3,788	*−373*	6,389	3,861	7,069	59,066	1,05,970	*44,499*	61,471
Central India	...	...	...	...	...	3,459	880	...	...	...	326	...	31,988	...	8,195	...	...	3,125	2,382	...	15,496	10,931	14,050	17,981	1,08,813	*5,013*	1,03,800
Coorg	...	...	...	...	...	101	...	...	...	...	8,568	...	...	...	...	...	...	3,390	...	832	1,738	7,847	52,642	2,516	77,634	...	77,634
Hyderabad	...	...	...	...	...	...	2,576	...	...	...	...	...	7,243	...	...	...	...	...	401	...	373	1,754	5,990	57	18,394	*7,166*	11,228
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	67,691	...	...	...	67,691	...	67,691
Baluchistan	...	...	...	...	...	930	33,940	46,079	...	...	...	...	...	...	...	...	...	35,050	...	14,283	874	14,713	17,810	1,981	1,65,660	...	1,65,660
Central Provinces	...	...	...	...	...	4,663	4,305	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,969	...	8,969
Berar	44	...	...	...	...	4,786	13,619	...	...	...	11,908	...	...	...	...	...	664	37,105	352	18,040	19,816	34,595	1,793	21,440	1,64,162	*14*	1,64,148
Burma	...	...	...	...	...	...	10,415	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,415	...	10,415
Assam	...	...	...	...	...	4,681	5,928	...	...	...	...	...	...	...	...	...	...	...	4,481	...	...	...	...	...	15,090	...	15,090
Bengal	...	11,686	44,445	1,03,096	2,495	47,058	50,364	...	62,292	22,689	...	...	4,94,172	...	4,900	6,852	22,748	...	16,501	...	...	...	...	10,38,366	19,27,664	...	19,27,664
U. P. of Agra and Oudh.	6,114	...	...	1,17,268	...	28,926	29,450	...	16,884	69,564	...	...	107	...	...	...	2,22,704	...	17,039	...	...	...	...	...	5,08,056	*15,258*	4,92,798
Punjab	...	...	...	...	...	39,192	16,014	...	73,423	...	...	...	2,26,943	...	...	...	...	...	...	...	...	...	...	2,35,866	5,91,438	*60*	5,91,378
N.-W. Frontier Province.	...	...	...	...	...	622	1,644	...	...	3,419	18,035	...	58,838	...	86,853	...	...	...	...	12,364	18,663	67,228	7,379	1,20,737	3,95,782	...	3,95,782
Madras	...	31,991	519	...	...	1,18,425	10,063	...	...	2,534	1,189	...	...	...	...	...	...	...	26,977	...	...	...	...	...	1,91,698	*237*	1,91,461
Bombay	...	...	48,061	285	13,459	83,514	18,794	...	...	82,784	...	...	...	...	2,63,890	...	...	...	...	...	...	...	74	3,485	5,14,346	...	5,14,346
TOTAL	6,158	43,677	93,025	2,20,649	15,954	3,37,620	2,12,769	46,079	1,52,599	1,81,340	40,403	7	8,39,763	...	3,76,670	6,832	2,48,235	89,507	1,41,453	46,354	1,31,040	1,41,231	1,14,747	15,04,856	49,90,989	*77,573*	49,13,416

Total India converted into £ at R15 = £1 . £ 327,561

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION. Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	...	...	...	...	...	799	842	...	...	...	140	...	...	858	...	412	...	...	...	83,834	1,061	...	2,238	1,726	5,302	97,212	320	96,892
Rajputana	148	...	...	...	...	708	813	...	...	...	...	305	8	1,760	...	286	...	1,243	2,584	1,930	1,258	938	2,141	319	3,589	18,030	...	18,030
Central India	...	...	...	107	...	1,734	261	...	...	...	...	43	...	2,741	...	6,733	...	...	2	419	39	1,637	746	1,186	1,381	17,029	303	16,726
Coorg	40	...	...	...	...	289	32	...	...	...	...	1,744	1,026	721	...	...	...	565	914	42	443	648	402	14	1,892	8,772	3	8,769
Hyderabad	...	...	...	...	...	1,435	703	...	...	...	...	...	...	9,850	...	...	...	...	...	632	162	618	112	366	928	14,806	2,765	12,041
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,201	...	...	...	25,201	...	25,201
Baluchistan	...	...	...	...	...	1,059	1,148	16,274	...	...	...	...	...	...	...	...	...	...	...	462	2,263	1,077	8,093	3,474	20,311	54,161	...	54,161
Central Provinces	...	...	...	...	...	2,790	1,039	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,829	...	3,829
Berar	111	...	...	...	...	1,122	18	...	...	...	...	4,025	153	...	...	...	...	...	2,556	1,074	4,368	3,988	6,374	1,371	6,278	31,438	...	31,438
Assam	...	...	...	...	...	4,754	5,243	...	...	...	...	...	...	...	...	...	...	20	...	2,665	...	...	...	...	...	12,682	...	12,682
Bengal	...	4,364	8,591	29,986	3,930	34,658	13,091	...	63,766	4,306	2,358	...	...	...	...	777	11,451	11,441	...	14,770	...	...	...	...	18,637	2,22,126	...	2,22,126
U. P. of Agra and Oudh	1,000	599	...	25,638	...	17,315	5,038	...	2,096	...	74	...	...	518	...	...	...	15,281	...	22,226	...	...	...	...	...	89,785	324	89,461
Punjab	...	...	...	...	...	16,528	6,364	...	83,277	20,034	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40,545	1,66,748	...	1,66,748
N.-W. Frontier Province	...	...	...	...	...	1,875	1,166	...	...	...	300	7,190	196	9,823	...	33,715	...	...	...	203	3,418	5,892	26,526	225	8,132	98,661	...	98,661
Madras	...	6,594	1,141	...	...	9,537	4,161	...	...	...	...	111	...	...	...	...	...	...	...	28,679	...	...	...	...	...	50,223	...	50,223
Bombay	...	...	56,395	92	5,999	12,533	7,075	...	...	...	992	...	...	...	...	1,400	...	...	...	...	...	...	...	...	2,623	87,109	...	87,109
TOTAL	1,299	11,557	66,127	55,823	9,929	1,07,136	46,994	16,274	1,49,139	24,340	3,864	13,418	1,383	26,271	...	43,323	11,451	28,550	6,056	1,56,936	13,012	39,999	46,632	8,681	1,09,618	9,97,812	3,715	9,94,097
Total India converted into £ at R15=£1 . £																												66,273

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET-TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	*−816*	...	...	15,524	...	...	...	...	...	3,233	...	...	17,941	1,007	16,934
Rajputana	1,619	19,283	94	1,939	...	...	...	...	86	1,899	786	...	25,706	96	25,610
Central India	15,051	24,600	...	...	...	...	...	...	41	3,018	...	...	42,710	24,504	18,206
Coorg	23,076	...	91	18,016	...	...	59	...	*−164*	1,163	...	...	42,241	...	42,241
Baluchistan	...	...	...	...	...	...	...	20,626	...	12,223	...	...	32,849	...	32,849
North-West Frontier Province	83,757	4,991	...	5,57,755	...	...	...	...	1,441	3,711	3,585	...	6,55,240	...	6,55,240
Bengal	...	...	5,626	...	...	...	...	97,259	...	*−16*	...	...	1,02,869	...	1,02,869
Berar	42,608	32,637	7,439	7,702	358	21,852	...	463	...	14	10,540	...	1,23,613	...	1,23,613
TOTAL	1,65,295	81,511	13,250	6,00,936	358	21,852	59	1,18,348	1,404	25,245	14,911	...	10,43,169	25,607	10,17,562
Total India converted into £ at R15=£1 . £															67,837

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	17,876	...	...	19,177	...	...	...	...	...	269	...	...	37,322	15,521	21,801
Rajputana	34,226	38,464	158	5,666	...	...	1,223	...	92	1,517	906	...	82,252	7,052	75,200
Central India	51,140	87,923	...	...	...	...	...	...	819	3,038	3,441	...	1,46,361	15,781	1,30,580
Coorg	1,01,001	...	1,682	211	...	...	26	296	...	403	...	...	1,03,619	5	1,03,614
Hyderabad	...	...	798	...	...	...	791	...	...	...	233	...	1,822	791	1,031
Baluchistan	4,926	31,006	2,048	6,425	...	...	...	32,122	...	17,130	...	...	93,657	...	93,657
Bengal	...	...	29,312	...	...	...	...	...	...	...	...	...	29,312	...	29,312
Berar	95,409	53,233	20,194	46,099	...	1,753	...	...	3,516	6,126	...	...	2,26,330	102	2,26,228
North-West Frontier Province	2,61,955	...	29,837	1,11,855	...	...	...	...	1,00,714	11,836	16,404	...	5,32,601	...	5,32,601
TOTAL	5,66,533	2,10,626	84,029	1,89,433	...	1,753	2,040	32,418	1,05,141	40,319	20,984	...	12,53,276	39,252	12,14,024
Total India converted into £ at R15=£1 . £															80,935

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Hyderabad	...	...	...	...	894	...	...	...	...	...	894	894	...
Director-General, Military Works	...	...	...	...	2,061	15,746	...	...	...	179	17,986	17,947	39
Rajputana	116	...	142	...	3,565	...	...	...	...	1,442	5,265	5,265	...
Coorg	...	...	...	...	614	...	...	...	19	1,357	1,990	19	1,971
Baluchistan	...	...	...	...	10,313	...	...	...	...	7,050	17,363	...	17,363
Central Provinces	...	...	...	...	...	...	...	...	40,386	...	40,386	...	40,386
Berar	2,419	...	...	...	4,808	2,109	...	...	...	...	9,336	5,060	4,276
Punjab	...	...	...	...	...	49,673	...	...	...	...	49,673	...	49,673
North-West Frontier Province	...	...	...	...	1,20,562	...	...	...	...	50	1,20,612	...	1,20,612
Bombay	...	...	...	...	...	...	..	3,964	...	...	3 964	...	3,964
TOTAL	2,535	...	142	...	1,42,817	67,528	...	3,964	40,405	10,078	2,67,469	29,185	*2,38,284
Total India converted into £ at R15=£1. £													15,886

No. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General Military Works	...	...	...	...	33,154	...	...	...	...	...	33,154	846	32,308
Rajputana	...	...	36	...	3,031	...	...	...	...	36	3,103	3,103	...
Central India	...	...	...	...	387	...	...	...	...	...	387	387	...
Hyderabad	...	...	...	...	10,155	...	...	...	...	...	10,155	10,155	...
Baluchistan	...	...	...	...	2,647	...	...	...	...	247	2,894	...	2,894
Berar	...	...	...	...	9,444	...	...	...	...	...	9,444	8,250	1,194
North-West Frontier Province	...	...	751	...	1,167	...	...	...	...	3,154	5,072	...	5,072
TOTAL	...	...	787	...	59,985	...	...	...		3,437	64,209	22,741	41,468
Total India converted into £ at R15=£1. £													2,764

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Opium.	Forests.	Customs.	Post offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments	Board of Revenue buildings.	Political Agencies	Stamp and Stationery offices.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct* Outlay from Contributions.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	22,622	...	...	...	61,862	1,04,002	5,690	35,766	...	...	...	621	3,393	91,992	2,684	2,54,864	57,523	1,39,656	1,05,755	260	934	...	1,66,947	16,587	10,71,158	42,841	10,28,317
Burma	...	3,152	14,251	64,184	78,372	2,310	1,65,776	27,925	1,38,378	...	19,519	...	6,202	...	1,44,685	,0 32	2,87,256	2,88,413	9,85,782	2,66,331	...	406	18,977	87,750	8,22,263	34,30,964	...	34,30,964
Assam	...	1,085	...	...	...	...	1,680	25,982	9,232	...	1,949	...	2,156	...	22,811	...	1,35,135	29,857	76,645	30,755	...	...	...	16,917	1,128	3,55,332	133	3,55,199
Bengal	...	...	106	...	...	...	2,32,703	72,168	2,13,652	192	3,022	...	36,250	...	4,08,103	112	3,85,461	4,92,928	3,25,82[illegible]	3,08,855	4,79	...	...	13,253	5,37,412	30,34,829	1,29,657	29,05,172
U. P. of Agra and Oudh.	...	...	...	...	...	...	2,64,971	35,801	1,00,875	75	...	...	83,663	...	1,82,502	-17,375	2,08,765	1,62,575	4,27,236	1,99,521	20,199	584	...	56,372	3,83,632	21,09,396	10,298	20,99,098
Punjab	...	...	...	...	...	...	1,27,113	274	29,958	187	...	...	82,599	...	2,40,654	17,699	1,94 936	1,75,501	1,16,123	1,80,052	178	419	...	47,400	1,56,949	13,70 042	1, 05,891	12,64,151
Madras	...	18,464	...	...	...	2,281	4,93,794	7,291	1,41,837	4,540	...	4,[illegible]01	4,613	...	178,795	—71	1,87,242	1,63,265	1,51,314	2,94,849	82,585	[illegible]0,811	...	1,61,594	82,632	19,99,937	1,12,894	18,87,043
Bombay	...	728	96,677	...	...	1,315	3,45,180	6,249	34,268	...	1,406	...	5,588	...	2,15,722	17,449	62,371	2,58,919	2,07,831	5,19,643	42	979	...	40,793	38,430	18,53,590	51,695	18,01,895
TOTAL	...	46,051	1,11,0[illegible]4	64,184	78,372	67,768	17,35,219	1,81,380	7,03,966	4,994	25,896	4,101	2,21,692	3,393	14,85,264	29,530	17,16,030	16,28,981	24,30,408	19,05,761	1,08,055	24,133	18,977	5,91,026	20,39,033	1,52,25,248	4,53,409	1,47,71,839

Total India converted into £ at R15=£1 . £ 984,789

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forests.	Customs.	Post offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct* Outlay *from Contributions*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	1,047	...	...	...	187	8,754	2,443	6,812	...	...	...	6,073	2,677	2,637	7,188	28,878	22,981	29,002	4,963	...	74	...	16,302	5	1,40,023	46	1,39,977
Burma	3,013	4,949	15,954	10,323	830	7,977	1,649	65,213	...	5,451	...	14,380	...	10,909	14,452	69,430	31,032	1,36,376	26,900	...	457	4,824	31,174	34,074	4,89,367	...	4,89,367
Assam	133	...	...	...	...	577	37	11,011	...	3,283	...	2,133	...	5,487	...	25,176	5,740	7,157	6,220	57	700	...	12,095	4,119	83,925	9	83,916
Bengal	...	...	...	...	...	52,239	12,868	68,917	609	...	...	3,507	...	42,962	256	1,09,519	74,816	40,950	46,513	2,774	...	...	8,417	87,568	5,51,915	14,564	5,37,351
U. P. of Agra and Oudh	863	...	..	...	...	1,04,204	5,563	45,614	1,618	...	...	77,774	...	26,419	...	35,528	28,492	96,732	25,830	1,294	863	...	12,339	47,686	5,10,819	51,054	4,59,765
Punjab	...	...	...	...	719	36,823	682	32,991	2,043	...	...	33,192	...	19,542	11,64[illegible]	13,443	44,090	34,129	12,856	...	391	...	11,235	34,025	2,87,806	4,396	2,83,410
Madras	776	—114	...	...	3,329	69,879	...	40,219	4,872	...	399	32,818	...	13,087	—103	27,018	12,548	31,890	22,249	9,273	2,491	...	82,140	12,316	3,65,087	7,412	3,57,675
Bombay	2,998	6,060	...	...	149	1,65,445	1,893	59,440	...	13,667	...	23,997	...	27,874	33,366	41,866	21,940	70,512	55,192	98	1,684	157	15,962	11,512	4,93,812	5,515	4,88,297
TOTAL	8,830	10,895	15,954	10,323	5,214	3,85,898	25,135	3,30,217	9,142	22,401	399	1,93,874	2,677	1,48,917	66,804	3,50,858	2,41,639	4,46,748	2,00,723	13,496	6,660	4,981	1,89,664	2,31,305	29,22,754	82,996	28,39,758

Total India converted into £ at R15=£1 . £ 189,317

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	1,46,359	5,559	1,02,402	1,12,005	3,326	56,373	11	9,310	6,265	23,903	25,589	4,91,102	...	4,91,102
Burma	8,62,902	21,246	3,39,393	4,87,253	...	47,204	81,189	40,810	2,653	34,058	2,208	19,18,921	...	19,18,921
Assam	76,903	6,399	2,46,911	1,72,311	90	8,089	21,147	1,149	5,213	35,096	...	5,73,308	*231*	5,73,077
Bengal	2,51,216	7,107	8,866	23,811	...	...	...	375	...	19,049	...	3,10,424	*169*	3,10,255
U. P. of Agra and Oudh	6,89,292	...	89,844	24,564	...	...	2,610	...	1,744	37,373	...	8,45,427	*1,744*	8,43,683
Punjab	3,88,704	7,830	45,553	4,253	...	...	...	...	...	16,489	*—18*	4,62,811	*14,947*	4,47,864
Madras	237,368	51,926	...	82,516	...	...	...	2,719	...	...	...	3,74,529	...	3,74,529
Bombay	37,219	1,06,967	42,000	93,205	4,989	486	...	45,947	...	1,512	...	3,32,325	*463*	3,31,862
TOTAL	26,89,963	2,07,034	8,74,974	9,99,918	8,405	1,12,152	1,04,957	1,00,310	15,875	1,67,480	27,779	53,08,847	*17,554*	52,91,293

Total India converted into £ at R15=£1 . £ 352,753

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	3,84,121	44,456	1,66,080	1,06,438	41,079	40,934	...	...	10,944	18,568	...	...	8,12,620	*—2,581*	8,15,201
Burma	9,57,995	33,557	2,77,777	2,70,263	...	69,689	1,01,678	29,670	...	10,078	2,654	...	17,53,361	...	17,53,361
Assam	98,338	...	1,56,479	1,84,576	6,279	488	54,136	22,249	31,902	14,954	...	...	5,69,401	*25,078*	5,44,323
Bengal	7,61,974	11,131	58,050	31,169	...	...	...	1,096	...	7,305	...	...	8,71,025	*3,278*	8,67,747
U. P. of Agra and Oudh	8,51,498	...	57,510	35,984	...	...	15,472	...	41,727	19,737	29,102	...	10,51,030	*12,469*	10,38,561
Punjab	6,99,174	3,127	72,549	39,722	...	...	...	...	57,606	10,336	17,673	...	9,00,187	*1,099*	8,99,088
Madras	1,98,004	7,641	...	...	...	...	...	1,501	...	...	...	...	2,07,146	...	2,07,146
Bombay	3,95,821	1,84,484	38,812	1,44,759	798	7,938	992	5,277	3	3,590	20,096	...	8,02,570	*75*	8,02,495
TOTAL	43,46,925	2,84,396	8,27,257	8,13,211	48,156	1,19,049	1,72,278	59,793	1,42,182	84,568	69,525	...	69,67,340	*39,418*	69,27,922

Total India converted into £ at R15=£1 . £ 461,861

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	56,471	...	...	12,757	4,826	...	...	...	33,558	1,07,612	*15,155*	92,457
Burma	1,07,676	...	24,542	1,34,601	7,808	13,946	8,546	...	3,068	3,00,187	...	3,00,187
Assam	...	...	...	17,833	46	...	...	...	1,36,134	1,54,013	*2,292*	1,51,721
Bengal	...	...	1,285	...	...	9,824	...	...	1,06,329	1,17,438	*2,054*	1,15,384
United P. of Agra and Oudh	78,699	...	...	66,936	3,44,859	...	...	...	76,188	5,66,682	*21,098*	5,45,584
Punjab	29,937	9,949	64,371	2,44,053	3,29,966	...	...	...	14,310	6,92,586	*3,48,530*	3,44,056
Madras	—14	...	...	3,44,035	6,165	635	*—2,24,685*	...	...	1,26,136	*2,31,620*	*—1,05,484*
Bombay	...	...	...	11,810	1,366	99	2,432	...	6,091	21,798	*14*	21,784
TOTAL	2,72,769	9,949	90,198	8,32,025	6,95,036	24,504	*—2,13,707*	...	3,75,678	20,86,452	*6,20,763*	14,65,689
Total India converted into £ at R15=£1 . £												97,713

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	...	...	...	...	...	3,134	3,134	*2,786*	348
Burma	13,630	...	63,063	6,869	2,845	4,799	8,835	...	17,388	1,17,429	...	1,17,429
Assam	...	198	...	10,913	813	...	...	...	18,091	30,015	*10,004*	20,011
Bengal	...	...	3,067	...	135	7,187	...	...	59,311	69,700	...	69,700
United P. of Agra and Oudh	4,524	...	...	2,307	11,068	...	...	...	97,610	1,15,509	*7,268*	1,08,241
Punjab	...	...	38,102	3,410	3,420	...	...	...	22,722	67,654	*4,895*	62,759
Madras	32,961	...	...	1,975	355	*—315*	*—1,192*	...	3,531	37,315	...	37,315
Bombay	419	...	346	1,478	173	2,936	1,535	...	20,277	27,164	*279*	26,885
TOTAL	51,534	198	1,04,578	26,952	18,809	14,607	9,178	...	2,42,064	4,67,920	*25,232*	4,42,688
Total India converted into £ at R15=£1 . £												29,513

No. 67Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	8,657	...	...	8,657	...	8,657
Coorg	...	...	...	267	...	...	...	—*110*	...	...	157	...	157
Central Provinces	...	...	...	1,546	...	...	...	...	...	...	1,546	...	1,546
Berar	...	...	...	9,592	...	...	...	6,084	...	11,276	26,952	...	26,952
Burma	...	...	...	...	...	...	...	44,301	...	16,553	60,854	...	60,854
Assam	...	...	...	—*956*	...	...	...	...	1,153	...	197	...	197
United Provinces of Agra and Oudh	...	...	...	1,82,485	...	...	...	1,62,515	...	15,793	3,60,793	26,503	3,34,290
Punjab	...	...	...	...	...	...	...	19,571	...	4,325	23,896	...	23,896
Bombay	...	...	...	61,856	...	...	...	20,193	...	4,474	86,523	...	86,523
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	2,54,790	...	...	...	2,61,211	1,153	52,421	5,69,575	26,503	5,43,072
Total India converted into £ at R15 = £1 . £													36,205

No. 67R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	292	...	...	...	59	...	...	351	...	351
Berar	...	...	...	20,506	...	...	...	1,864	...	15,497	37,867	...	37,867
Burma	...	...	...	...	...	...	...	1,120	...	641	1,761	...	1,761
Assam	51	...	...	196	...	...	...	46	1,942	289	2,524	...	2,524
United Provinces of Agra and Oudh	...	...	175	28,475	...	...	...	40,334	...	4,397	73,381	1,943	71,438
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	957	...	...	...	1,589	23	82	2,651	...	2,651
TOTAL	51	...	175	50,426	...	...	...	45,012	1,965	20,906	1,18,535	1,943	1,16,592
Total India converted into £ at R15 = £1 . £													7,773

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	89	...	...	...	...	...	9,649	...	...	9,738	...	9,738
Coorg	281	...	381	6,181	...	...	...	1,724	3,151	799	...	...	12,517	...	12,517
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Berar	...	4,768	2,860	16 722	...	32,286	2,091	78	755	5,924	...	...	65,484	...	65.484
Burma	38,607	197	34 731	6,428	...	...	348	3,239	...	21,660	...	...	1,05,210	...	1,05,210
Assam	1,228	...	38,604	84,462	7,526	13,535	12,236	324	4,191	462	...	...	1,62,568	...	1,62,568
U. P. of Agra and Oudh	2,30,089	24,019	1,21,419	2,16,188	18,912	23,718	22,666	55,878	700	10,266	179	...	7,24,034	28,178	6,95,856
Punjab	73,099	94,133	...	...	...	...	...	...	...	...	...	...	1,67,232	...	1,67,232
Madras	2,452	...	11,629	...	...	...	...	...	...	...	...	...	14,081	...	14,081
Bombay	23,412	23,675	10,368	1,80,972	4,688	4,652	12,941	12,951	4,869	2,141	...	...	2,80,669	...	2,80,669
TOTAL	3,69,168	1,46,792	2,19,992	5,11,042	31,126	74,191	50,282	74,194	13,666	50,901	179	...	15,41,5[illegible]	28,178	15,13,355

Total India converted into £ at R15 = £1 . £ 100.890

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	5,880	...	6,756	...	...	84	...	...	...	...	...	12,720	...	12,720
Coorg	...	...	...	10,288	...	...	...	168	1,269	254	...	...	11,979	...	11,979
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Berar	4,262	...	7,832	28,818	36,594	2,957	7,088	6,492	167	11,887	2,423	...	1,08,520	...	1,08 520
Burma	1,13,634	2,575	38,075	12,026	...	9,667	16,385	3,577	...	1,882	...	...	1,97,821	...	1,97,821
Assam	5,427	...	1,47,509	1,40618	10,119	1,242	6,751	7,458	6,421	2,293	...	...	3,27,838	...	3,27,838
U. P. of Agra and Oudh	6,72,510	1,27,473	53,908	46,374	4,604	8,258	558	265	19,836	15,139	14,976	...	9,64,201	4,836	9 59,365
Madras	1,965	149	27,815	749	...	...	...	1,835	51	...	...	...	32,564	...	32,564
Bombay	1,19,065	1,38,292	45,851	2,37,359	44,705	17,998	4,066	4,458	13,232	1,811	18,684	...	6,45,521	...	6,45,521
TOTAL	9,16,863	2,74,369	3,20,990	4,82,988	96,022	40,122	34,932	24,253	40,976	33,566	36,083	...	23,01,164	4,836	22,96,328

Total India converted into £ at R15 = £1 . £ 153,089

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Lighting.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	...	...	...	...	...	513	513	...	513
Berar	...	4,489	...	14,014	3,257	...	...	...	8,334	30,094	...	30,094
Burma	1,709	83,568	14,535	350	...	...	6,929	...	866	1,07,957	...	1,07,957
Assam	...	2,419	...	21,213	2,065	505	...	...	7,875	34,077	...	34,077
U. P. of Agra and Oudh	16,640	...	...	...	5,114	...	...	...	123	21,877	11,126	10,751
Punjab	...	...	...	...	...	...	...	...	...	..	...	...
Madras	...	...	...	...	...	...	...	...	339	339	339	...
Bombay	...	2,083	...	17,223	...	...	...	...	41	19,347	...	19,347
TOTAL	18,349	92,559	14,535	52,800	10,436	505	6,929	...	18,091	2,14,204	11,465	2,02,739
Total India converted into £ at R15 = £1 . £												13,516

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	268	...	...	...	234	502	...	502
Berar	...	20,196	...	22,714	...	...	...	11,533	54,443	...	54,443
Burma	...	6,942	36,099	...	...	7,428	...	7,731	58,200	...	58,200
Assam	...	2,540	..	7,351	2,617	...	...	3,555	16,063	...	16,063
U. P. of Agra and Oudh	263	...	...	23	9,871	...	...	1,745	11,902	...	11,902
Punjab	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	106	...	...	...	...	106	...	106
Bombay	259	...	...	1,689	...	...	...	433	2,381	...	2,381
TOTAL	522	29,678	36,099	32,151	12,488	7,428	...	25,231	1,43,597	...	1,43,597
Total India converted into £ at R15 = £1 . £											9,573

No. 67W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Khorasan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,176	...	...	...	16,176	...	16,176
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	462	462	...	462
Bushire	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	33,833	...	...	...	33,833	...	33,833
Baluchistan	1,940	...	...	...	...	...	...	...	500	...	...	4,559	...	193	81	4,164	-1,374	...	20	15,236	...	101	5,362	30,782	...	30,782
Tarbati Haidari	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,667	...	...	...	1,667	...	1,667
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,612	...	...	...	3,612	..	3,612
Muskat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	24,000	...	...	...	24,000	...	24,000
TOTAL	1,940	...	...	...	...	...	...	...	500	...	...	4,559	..	193	81	4 164	-1,374	...	20	94,524	...	101	5,824	1,10,532	...	1,10,532
Total India converted into £ at R15=£1 . £																										7,369

No. 67X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph	Mint.	Administration	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	35,400	...	...	...	35,400	...	35,400
Baluchistan	1,286	...	...	...	254	...	...	...	70	...	...	1,278	...	243	1	3,788	416	...	76	4,490	3	744	1,133	13,782	...	13,782
Mysore	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,449	5,449	...	5,449
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,196	...	...	...	1,196	...	1,196
N.-W. F. Province	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...		...	...	...	9,904	9,904	...	9 904
TOTAL	1,286	...		...	254	...	...	...	70	..	...	1,278	...	243	1	3.788	416	...	76	41 086	3	744	16 486	65,731	...	65,731
Total India converted into £ at R15=£1 . £																										4,382

No. 67Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	...	...	...	100	...	...	282	2,698	...	2,890	670	6,640	...	6,640
TOTAL	...	...	...	100	...	...	282	2,698	...	2,890	670	6,640	...	6,640
Total India converted into £ at R15=£1 .														443

WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained roughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	2,108	769	403	1,629	...	...	...	4,423	...	1,583	...	10,915	...	10,915
N.-W.F.Province	...	1,319	...	1,381	...	65	...	...	...	...	...	2,765	...	2,765
TOTAL	2,108	2,088	403	3,010	...	65	...	4,423	...	1,583	...	13,680	...	13,680
Total India converted into £ at R15=£1 . £														912

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply	Sewage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	483	...	..	...	5,277	18	...	...	...	1,184	6,962	...	6,962
Bengal	...	...	...	...	..	...	...	...	...	35,452	35,452	...	35,452
TOTAL	483	...	...	...	5,277	18	...	...	...	36,636	42,414	...	42,414
Total India converted into £ at R15=£1 . £													2,828

No. 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	...	...	...	...	245	2	...	...	...	34	281	...	281
Bengal	15,000	...	22,995	...	...	...	...	...	...	...	37,995	..	37,995
N.-W. F. Provinces	...	...	..	..	1,000	...	...	...	...	...	1,000	...	1,000
TOTAL	15,000	...	22,995	...	1,245	2	...	...	...	34	39,276	...	39,276
Total India converted into £ at R15=£1													2,618

No. 67Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	607	607	...	607
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,569	...	...	2,509	...	...	...	-300	33,778	...	33,778
U. P. of Agra and Oudh	76	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	203	...	701	980	...	980
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	988	...	...	...	...	...	...	...	...	...	988	...	988
TOTAL	76	...	...	...	...	...	...	...	...	...	...	...	...	988	...	31,509	...	...	2,509	...	203	...	1,008	36,353	...	36,353
Total India converted into £ at R15=£1 . £																										2,424

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency	Courts of Law.	Jails.	Police.	Educational	Ecclesiastical.	Medical.	Political, Agency.	Minor Dept	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,374	17,374	...	17,374
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,989	1,989	...	1,989
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	...	...	...	...	730	723	7,057	8,526	...	8,526
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	16,833	...	...	...	...	...	...	...	...	...	16,833	...	16,833
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	16,833	...	16	...	...	...	...	730	723	26,420	44,722	...	44,722
Total India converted into £ at R15=£1 . £																										2,981

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
U. P. of Agra and Oudh	68	50	...	...	...	...	...	78	...	...	158	354	...	354
Madras	...	...	...	1,557	...	...	548	1,770	...	...	...	3,875	...	3,875
Bengal	10,000	...	1,000	...	...	...	...	...	...	...	...	11,000	...	11,000
TOTAL	10,068	50	1,000	1,557	...	...	548	1,848	...	...	158	15,229	...	15,229
Total India converted into £ at R15 = £1 .														£ 1,015

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Punjab	...	9,873	...	3,763	...	...	...	...	...	...	...	...	13,636	...	13,636
Assam	...	...	...	...	...	...	...	...	311	23,213	...	...	23,524	...	23,524
Bengal	12,204	...	500	...	...	...	...	...	...	...	...	...	12,704	...	12,704
U. P. of Agra and Oudh	933	601	...	1,676	...	...	200	8	...	8	986	...	4,412	...	4,412
Madras	3,840	2,494	1,734	17,369	2,552	11,186	2,140	2,200	24	2	...	...	43,541	610	42,931
TOTAL	16,977	12,968	2,234	22,808	2,552	11,186	2,340	2,208	335	23,223	986	...	97,817	610	97,207
Total India converted into £ at R15 = £1 . £															6,480

No. 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Punjab	21,005	...	...	...	...	...	...	...	...	...	21,005	...	21,005
Assam	10,420	...	...	...	...	...	...	...	...	...	10,420	...	10,420
Bengal	− 300	...	...	...	...	...	...	...	...	93,937	93,637	...	93,637
U. P. of Agra and Oudh	...	...	320	...	584	...	...	...	...	26,242	27,146	...	27,146
Madras	34,922	...	...	...	6,594	...	6,26,000	...	...	1,03,500	7,71,016	...	7,71,016
TOTAL	66,047	...	320	...	7,178	...	6,26,000	...	...	2,23,679	9,23,224	...	9,23,224

Total India converted into £ at R15 = £1 £ 61,548

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Assam	1,424	...	...	...	...	...	...	...	...	...	1,424	...	1,424
Bengal	...	...	5,000	...	...	...	...	...	...	15,052	20,052	...	20,052
U. P. of Agra and Oudh	...	288	...	...	...	...	...	...	...	13,499	13,787	...	13,787
Madras	2,227	...	...	...	...	500	...	...	...	20,004	22,731	890	21,841
TOTAL	3,651	288	5,000	...	...	500	...	...	...	48,555	57,994	890	57,104

Total India converted into £ at R15 = £1 £ 3,807

No. 67Ai—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...		...	...	..	...	...	...	...	...	...	...	220	90	...	...	...	...	...	...	310		310
Central India	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	3	18	...	...	...	21	...	21
Central Provinces	...	...	...	...		...	...	...	...	...	...	3,373	...	...	...	...	...	...	...	...	10,997	...	...	14,370	...	14,370
Burma	...	...	...	...		...	...	...	1,618	...	...	...	...	...	...	25,602	...	...	1,478	...	...	...	4,515	33,213	...	33,213
Bengal	4,448	116	...	...	5,926	...	...	67	2,854	83	...	13,845	3,325	11,236	10,663	2,252	4,170	3,656	5,884	...	...	18,072	5,232	91,829	...	91,829
U. P. of Agra and Oudh.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,551	64,867	...	1,581	...	...	86	3,588	82,673	...	82,673
Madras	27,951	...	...	...	...	...	...	...	...	...	...	2,290	...	...	...	...	31,038	...	1,16,184	...	381	13,553	34,917	2,26,314	298	2,26,016
Bombay	...	...	...	...	...	...	...	...	...	...	...	2,341	...	...	...	...	30,493	...	2,702	...	...	...	2,866	38,402	...	38,402
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,872	...	2,790	...	370	218	...	5,250	...	5,250
Punjab	...	...	...	...	...	...	...	...	...	...	...	4,636	...	...	...	8,387	69,336	...	20,613	...	24,687	451	9,051	1,37,161	...	1,37,161
TOTAL	32,399	116	...	...	5,926	...	...	67	4,472	83	...	26,485	3,325	11,236	10,663	49,012	2,01,866	3,656	1,51,235	18	36,435	32,380	60,169	6,29,543	298	6,29,245

Total India converted into £ at R15=£1 . £ 41,950

No. 67Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Cutlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	766	...	...	...	...	...	133	934	...	934
Central India	...	...	...	...	...	...	...	...	...	...	...	125	...	...	...	...	...	...	...	963	...	576	...	1,664	...	1,664
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	1,476	...	...	...	...	...	...	...	...	2,924	...	291	4,691	...	4,691
Burma	...	...	...	...	...	...	...	...	312	...	...	...	...	...	...	5,957	1,248	...	3,157	...	...	...	1 445	12,119	...	12,119
Bengal	...	...	...	...	2,384	...	...	...	680	74	...	4,758	321	2,867	1,397	1,050	821	166	2,227	...	24	2,029	8,935	27,733	...	27,733
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,828	88,938	...	2,708	...	...	576	2,455	1,22,505	...	1,22,505
Madras	17,125	...	...	...	...	...	...	...	...	...	...	941	...	...	...	...	18,806	...	28,653	...	1,624	18,89	43,912	1,29,957	...	1,29,957
Bombay	...	...	...	...	...	...	...	...	...	...	...	1,048	...	...	...	...	60,881	...	8,285	...	...	...	984	71,198	...	71,198
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	200	...	...	...	150	2,587	...	2,590	...	259	507	120	6,413	...	6,413
Punjab	...	...	...	...	...	...	...	...	...	...	...	8,447	...	...	...	4,467	41,081	...	12,553	...	3,534	15,692	6,681	92,455	...	92,455
TOTAL	17,125	...	...	...	2,384	...	...	...	992	74		16,995	321	2,867	1,397	39,487	2,15,128	166	60,173	963	8,365	38,276	64,956	4,69,669	...	4,69,669

Total India converted into £ at R15=£1 £ 31,311

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central India	1,422	...	...	...	...	...	...	...	...	...	...	...	1,422	...	1,422
Central Provinces	...	...	1,418	...	...	...	308	...	6,056	2,607	...	...	10,479	...	10.479
Burma	29,254	3,165	33,466	64,548	6,012	3,113	8,384	7,602	4,322	57,959	1,299	...	2,19,124	...	219,124
Bengal	1,20,721	4,25,515	1,85,718	4,40,886	128,962	1,57,964	62,190	14,280	25,976	17,087	6,623	...	15,85,922	...	15,85,922
U. P. of Agra and Oudh	572	262	1,442	8,150	703	2,262	8,342	730	3,178	759	...	...	26,400	...	26,400
Madras	2,25,874	1,30,699	62,849	90,132	30,622	63,077	48,789	12,309	133,409	65,247	3,263	...	8,66,270	2,790	8,63,480
Bombay	293	3,311	1,492	12,288	8,479	479	18,168	17,173	30,749	42,659	10,731	...	1,45,822	...	1,45,822
N.-W. F. Province	82	1,992	1,696	1,363	...	...	...	...	106	1,710	...	...	6,949	...	6,949
Punjab	3,296	6,990	11,221	8,005	...	1,428	196	...	330	9,288	763	...	41,517	...	41,517
TOTAL	3,81,514	5,71,934	2,99,302	6,25,372	1,74,778	2,28,323	1,46,467	52,094	2,04,126	1,97,316	22,679	...	29,03,905	2,790	29,01,115
Total India converted into £ at R15=£ 1 . £															193,408

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central India	...	411	...	...	491	170	15	...	...	40	3	...	1,130	...	1,130
Assam	...	...	...	...	...	...	...	...	1,377	72	...	...	1,449	...	1,449
Central Provinces	1,221	...	5,676	4,855	17,432	10,782	5,676	16,855	2,786	7,250	4,889	...	77,422	...	77,422
Burma	22,947	5,280	53,087	13,292	2,376	1,999	15,359	3,276	2,034	33,523	87	...	1,53,260	...	1,53,260
Bengal	2,31,021	89,081	4,50,225	4,59,620	13,281	4,15,046	1,59,331	1,88,650	35,735	57,266	20,027	...	21,19,283	...	21,19,283
U. P. of Agra and Oudh	10,600	3,681	39,030	1,06,551	20,150	41,098	37,958	30,910	12,650	5,865	952	...	3,09,445	...	3,09,445
Madras	21,12,602	478,244	1,76,379	78,783	26,512	18,786	12,737	5,443	53,022	44,970	3,934	...	30,11,412	6,639	30,04,773
Bombay	14,381	17,952	29,007	1,47,321	48,597	4,997	35,014	82,399	14,763	64,334	51,612	...	5,20,377	...	5,20,377
N.-W. F. Province	1,346	510	9,626	4,194	350	...	...	3,012	7	2,841	...	...	21,886	...	21,886
Punjab	30,947	1,15,156	33,444	65,767	1,624	10,239	2,885	2,010	3,954	20,711	508	437	2,87,682	...	2,87,682
TOTAL	24,25,065	7,10,315	7,96,474	8,80,383	1,30,813	5,13,117	2,68,975	3,32,555	1,26,328	2,36,872	82,012	437	65,03,346	6,639	64,96,707
Total India converted into £ at R 15=1£ £															433,114

No. 67Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	...	...	3	...	...	...	...	3	...	3
Central Provinces	...	2,200	...	...	450	...	...	...	...	...	2,650	...	2,650
Burma	43,219	87,352	336	8,149	24,974	1,438	...	...	...	21,977	1,87,445	...	1,87,445
Bengal	...	...	...	...	91,175	3,448	...	...	...	22,212	1,16,835	...	1,16,835
U. P. of Agra and Oudh	17,511	...	...	...	341	4,681	...	...	...	9.238	31,771	...	31,771
Madras	30,911	84,654	236	...	26,100	5,698	...	...	...	18,685	1,66,284	478	1,65,806
Bombay	...	2 201	...	20	1,45,049	151	...	...	...	3.685	1,51,106	...	1,51,106
N. W. F. Province	869	...	...	...	229	...	...	...	...	1,645	2,743	...	2,743
Punjab	2,890	5,530	2,418	...	3,043	1,005	...	...	...	11,971	26,857	...	26,857
TOTAL	95,400	1,81,937	2,990	8,169	2,91,361	16,424	...	...	...	89,413	6,85,694	478	6,85,216
Total India converted into £ at R15 = £1 . £													45,681

No. 67An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	100	...	...	...	...	...	100	...	100
Central India	...	...	...	...	104	...	...	...	...	...	104	...	104
Coorg	...	115	...	...	...	217	...	...	...	...	332	...	332
Central Provinces	78	292	...	...	2,831	...	...	...	...	10	3,211	...	3,211
Burma	12,563	25,958	...	438	8,235	1,452	...	...	...	4,410	53,056	...	53,056
Bengal	106	...	...	...	24,956	419	...	...	...	11,604	37,085	...	37,085
U. P. of Agra and Oudh	35,548	...	...	...	8,035	7,977	...	...	...	14,759	66,319	...	66,319
Madras	5,537	14,760	553	...	12,184	944	...	...	...	1,36,692	1,70,670	...	1,70,670
Bombay	...	71	...	451	1,19,660	246	...	...	...	2 957	1,23 385	...	1,23,385
N.-W. F. Province	659	...	...	...	1,300	...	...	...	...	198	2,157	...	2,157
Punjab	2,312	130	8 520	...	8,434	1,888	...	...	...	6,395	27,679	...	27,679
TOTAL	56,803	41,326	9,073	889	1,85,839	13,143	...	...	...	1,77,025	4,84,098	...	4,84,098
Total India converted into £ at R15 = £1 . £													32,273

No. 68.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1904-1905.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	R	R	R	
IMPERIAL.				
Madras.				
Mayavaram-Mutupet	...	—12,34,720	—12,34,720	Details of construction expenditure on Lines are exhibited in Account No. 76, pages 228 and 229, in which this expenditure is incorporated and deducted at foot.
PROVINCIAL.				
Assam.				
Jorhat	437	9,07,124	9,07,561	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	...	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	437	98,03,724	98,04,161	
LOCAL.				
Madras.				
Mayavaram-Mutupet	93,317	14,79,932	15,73,249	
TOTAL	93,754	1,00,48,936	1,01,42,690	
Total converted into £ at R15 = £1 . £	6,250	669,929	676,179	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section L.—Army.

Revenue £960,931. Expenditure £20,175,694.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	202	...	844,384	15,968,795
" Non-Effective.	69	Ditto ditto	and	...	116,541	3,109,394
" Reorganisation.	69	Ditto ditto	203	...	6	1,097,505
Army	69A	Detailed Account of Receipts	206	960,931	...	...
"	69B	Detailed Account of Charges	215	20,175,694	...	...
"	69C	Statement of Established Strength	216	...	...	...
			Total		960,931	20,175,694

No. 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1905.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
			R	R	R	R	R	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges	204	21,015	20,551	13,964	19,281	74,811	4,987	136	5,123
IV	Supply and Transport	204	16,25,874	19,15,525	1,17,807	5,60,666	42,19,872	281,325	...	281,325
V	Remount and Veterinary Establishments, Supplies and Services	204	69,052	15,492	9,903	27,853	1,22,300	8,153	...	8,153
VI	Clothing Establishments, Supplies and Services	204	2,69,288	1,72,540	1,97,456	1,12,223	7,51,507	50,101	19,815	69,916
VII	Barrack Establishments, Supplies and Services	205	5,104	7,273	4,545	5,012	21,934	1,462	...	1,462
IX	Medical Establishments, Supplies and Services	205	63,566	44,502	3,07,236	1,06,652	5,21,956	34,797	...	34,797
X	Ordnance Establishments, Stores, and Camp Equipage	205	7,41,947	1,59,313	3,61,075	3,09,603	15,71,938	104,796	17,393	122,189
XII	Education	205	528	22,913	426	560	24,427	1,629	...	1,629
XIII	Sea Transport Charges	206	4,274	3,288	3,623	23,080	34,265	2,284	189,143	191,427
XIV	Miscellaneous Services	206	2,69,761	1,10,575	4,116	28,396	4,12,848	27,523	100,840	128,363
	TOTAL EFFECTIVE SERVICES		30,70,409	24,71,972	10,20,151	11,93,326	77,55,858	517,057	327,327	844,384
			55,42,381							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	206	999	2,336	382	355	4,072	272	...	272
XVIII	Military Pensions to Natives	206	4,400	2,352	3,904	18,740	29,396	1,960	...	1,960
XIX	Family Pensions and Compassionate Allowances to Europeans	206	4,75,735	2,41,375	3,03,171	2,92,569	13,12,850	87,523	26,786	114,309
	TOTAL NON-EFFECTIVE SERVICES		4,81,134	2,46,063	3,07,457	3,11,664	13,46,318	89,755	26,786	116,541
			7,27,197							
	RE-ORGANISATION	206	65	...	1	29	95	6	...	6
			65							
	TOTAL ARMY RECEIPTS	206	35,51,608	27,18,085	13,27,609	15,05,019	91,02,271	606,818	354,113	960,931
			62,69,643							

		For details see page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England. Stores.	England. Other Charges.	Total India and England.
	Effective Services.		R	R	R	R	R	£	£	£	£
1	Army and Garrison Staff	207	13,32,776	23,97 962	9,82,584	12,42,464	59,55,786	397,052	...	...	397,052
2	Administrative Staff	207	8,53,923	4,15,494	5,42,263	4,12,942	22,24,622	148,308	...	...	148,308
3	Regimental Pay, Allowances, and Charges	208	2,78,22,675	2,97,00,737	1,88,53,348	2,17,71,568	9,81,48,328	6,543,222	...	1,043,326	7,586,548
4	Supply and Transport	209	1,23,22,037	1,38,40,262	69,77,334	92,00,445	4,23,40,078	2,822,672	69,027	...	2,891,699
5	Remount and Veterinary Establishments, Supplies and Services	210	28,88,356	1,84,619	8,02,560	10,85,186	49,60,721	330,715	...	8,543	339,258
6	Clothing Establishments, Supplies and Services	210	15,59,223	3,93,466	6,33,041	3,12,039	28,97,769	193,185	212,903	...	405,088
7	Barrack Establishments, Supplies and Services	210	7,17,447	5,97,866	3,94,258	4,49,013	21,58,584	143,906	...	...	143,906
8	Administration of Martial Law	211	70,783	1,16,060	72,237	69,689	3,28,769	21,918	...	...	21,918
9	Medical Establishments, Supplies and Services	211	27,72,105	23,17,544	16,84,200	21,58,521	89,32,370	595,491	47,115	10,457	653,063
10	Ordnance Establishments, Stores and Camp Equipage	212	55,83,786	15,75,623	19,75,372	26,53,620	1,17,88,401	785,893	1,142,545	24,987	1,953,425
11	Ecclesiastical	212	1,30,203	1,27,176	64,731	99,224	4,21,334	28,089	...	...	28,089
12	Education	212	59,432	2,39,622	1,19,783	47,374	4,66,211	31,081	...	...	31,081
13	Sea Transport Charges	213	65,907	4,723	1,09,202	7,04,043	8,83,875	58,925	...	382,503	441,428
14	Miscellaneous Services	213	81,60,898	13,54,716	4,18,486	22,75,290	1,22,09,390	813,959	...	4,719	818,678
15	Volunteer Corps	213	10,25,891	2,20,423	7,73,829	4,55,254	24,75,397	165,026	...	...	165,026
			6,53,65,442	5,34,86,293	3,44,03,228	4,29,36,672	19,61,91,635	13,079,442	1,471,590	1,474,535	16,025,567
	Unadjusted Expenditure	214	*-5,03,563*	*-2,66,527*	*—1,03,531*	22,042	*—8,51,579*	*—56,772*	...	...	*—56,772*
	Total Effective Services		6,48,61,879	5,32,1[illegible]	3,42,99,697	4,29,58,714	19,53,40,056	13,022,670	1,471,530	1,474,535	15,968,795
			11,80,81,645						2,946,125		
	Non-Effective Services.										
16	Rewards for Military Services	213	65,909	47,910	18,361	16,452	1,48,632	9,909	...	52	9,961
17	Military Pensions to Europeans	214	4,62,504	1,40,036	3,49,862	1,89,923	11,42,325	76,155	...	2,298,173	2,374,328
18	Military Pensions to Natives	214	19,37,338	22,59,079	24,91,034	10,86,476	77,73,927	518,262	...	9,940	528,202
19	Family Pensions and Compassionate Allowances to Europeans	214	98,596	21,317	97,508	68,464	2,85,885	19,659	...	129,187	148,246
20	Departmental Pensions and Gratuities	214	3,21,700	61,603	1,65,638	1,80,832	7,29,86[illegible]	48,657	...	...	48,657
	Total Non-Effective Services		28,86,047	25,30,035	31,22,403	15,42,147	1,00,80,632	672,042	...	2,437,352	3,109,394
			54 16,082						2 437,352		
	Re-organisation	215	24,47,244	8,39,398	5,44,785	23,35,660	61,67,087	411,139	686,366	...	1,0[illegible]7,505
			32,86,642						686,36[illegible]		
	Total Army Charges	215	7,01,95,170	5,65,89,199	3,79,66,885	4,68,36,521	21,15,87,775	14,105,8[illegible]1	2,157,956	3,911,887	20,175,694
			12 67,84,369						6 069 813		

No. 69A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1905.

HEADS OF RECEIPTS.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	R	R	R	R	R
RECEIPTS UNDER GRANT III.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.					
Discharge Purchase Money	7,385	8,790	2,910	4,395	23,480
Unclaimed Balances of Deserters and others	128	*—121*	201	23	231
Hutting Money	...	...	2,361	...	2,361
Miscellaneous	13,502	11,882	8,492	14,863	48,739
TOTAL . R	21,015	20,551	13,964	19,281	74,811
Total India converted into £ at R15 = £1 . . £					4,987
IN ENGLAND:					
Discharge Purchase Money . . £					136
TOTAL £					5,123
RECEIPTS UNDER GRANT IV.					
SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,44,211	1,21,821	78,197	1,88,598	6,32,827
Sale of Malt Liquor	12,59,200	15,03,103	1,277	2,78,866	30,42,446
Sale of Rum	23,844	70,195	4,989	7,541	1,06,569
Recoveries on account of Dairy Farms	4,608	7,872	...	1,342	13,822
Value of Stores issued to other Departments	15,331	1,819	1,588	*—18,435*	303
Recoveries on account of Table Money, etc., in Inland Steamers	6	11	285	...	302
Cattle Farms	...	...	237	...	237
Sale of Transport or Battery Cattle	10,208	43,894	4,898	9,345	68,345
Miscellaneous Transport Receipts for hire of Cattle, sale of old Equipments, etc.	13,370	53,476	8,087	13,158	88,091
Miscellaneous Ambulance Receipts for hire of Cattle, sale of old Equipments, etc.	359	37	210	171	777
Receipts in connection with Grass Cultivation	44,888	49,635	3,149	37,175	1,34,847
Miscellaneous	9,812	25,119	14,635	42,905	92,471
Special Services—					
Occupation of Chitral and its communications	37	38,543	255	...	38,835
TOTAL	16,25,874	19,15,525	1,17,807	5,60,666	42,19,872
Total India converted into £ at R15 = £1 . . £					281,325
RECEIPTS UNDER GRANT V.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	13,197	...	823	5,198	19,218
Sale of Regimental Cast Horses	26,360	8,653	25,726	5,156	65,895
Sale of Chargers selected by Officers	9,284	5,814	17,977	13,846	46,921
Rent of Lands	...	...	...	3,441	3,441
Miscellaneous	20,211	1,025	*—34,623*	212	*—13,175*
TOTAL . R	69,052	15,492	9,903	27,853	1,22,300
Total India converted into £ at R15 = £1 . . £					8,153
RECEIPTS UNDER GRANT VI.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	1,00,273	68,069	77,277	32,668	2,78,287
Sale of Necessaries	1,07,054	94,812	73,897	79,323	3,55,086
Value of Stores issued to other Departments	56,533	8,696	34,918	*—1,672*	98,475
Miscellaneous	5,428	963	11,364	1,904	19,659
TOTAL IN INDIA . R	2,69,288	1,72,540	1,97,456	1,12,223	7,51,507
Total India converted into £ at R15 = £1 . . £					50,101
IN ENGLAND:					
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.; Clothing and Necessaries £					19,815
TOTAL . £					69,916

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1905—*continued.*

HEADS OF RECEIPTS.	GOVERNMENT OF INDIA.		Madras Command.	Bombay Command.	TOTAL.
	Bengal Command.	Punjab Command.			
	R	R	R	R	R
RECEIPTS UNDER GRANT VII.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack Bedding, etc.	1,136	5,427	1,432	3,740	11,735
Recoveries for damaged or deficient Barrack Utensils, etc.	3,092	1,677	2,792	1,210	8,771
Value of Stores issued to other Departments	427	...	*−5*	46	468
Miscellaneous	449	169	326	16	960
TOTAL . R	5,104	7,273	4,545	5,012	21,934
Total India converted into £ at R15 = £1 . £					1,462
RECEIPTS UNDER GRANT IX.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Medical Stores	6,700	11,053	11,225	7,262	36,240
Stoppages from Officers and Men in Hospitals	484	363	221	238	1,306
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	2,106	2,106
Value of Stores issued to other Departments	50,522	29,583	2,91,546	92,503	4,64,154
Miscellaneous	5,860	3,411	4,244	4,543	18,058
Special Services—					
Occupation of Chitral and its communication	...	92	...	..	92
TOTAL . R	63,566	44,502	3,07,236	1,06,652	5,21,956
Total India converted into £ at R15 = £1 . £					34,797
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
ARSENALS AND DEPÔTS—					
Sale of Ordnance Stores and Camp Equipage	2,56,939	3,13,728	1,95,817	3,68,793	11,35,277
Work executed in Manufacturing Departments	22	133	399	1,441	1,995
Value of Stores issued to other Departments	32,027	*−1,69,013*	1,10,598	*−1,39,586*	*−1,65,974*
Miscellaneous	38,360	14,365	17,390	15,405	85,520
FACTORIES—					
Sale of Ordnance Stores	4,02,659	6	34,485	62,557	4,99,707
Value of Stores issued to other Departments	866	...	1,934	2	2,802
Work executed in Manufacturing Departments	2	...	...	...	2
Miscellaneous	11,072	94	452	991	12,609
TOTAL IN INDIA . R	7,41,947	1,59,313	3,61,075	3,09,603	15,71,938
Total India converted into £ at R15 = £1 . £					104,796
IN ENGLAND:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.: Ordnance and Miscellaneous . £					17,393
TOTAL . £					122,189
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts for damaged Library Books	21	...	...	6	27
Receipts from Schools, etc.	490	22,913	415	554	24,372
Miscellaneous	17	...	11	...	28
TOTAL . R	528	22,913	426	560	24,427
Total India converted into £ at R15 = £1 . £					1,629

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1905—*concluded.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
RECEIPTS UNDER GRANT XIII.	R	R	R	R	R
Sea Transport Charges.					
Table Money	2,847	1,940	3,126	2,175	10,088
Recoveries for medical comforts from troops proceeding to sea	...	3	...	...	3
Recoveries of Table Money, etc., in Indian Troop Service Transports	1,127	1,338	497	19,938	22,900
Passage money	300	...	...	967	1,267
Miscellaneous	...	7	...	...	7
Total in India . R	4,274	3,288	3,623	23,080	34,265
Total India converted into £ at R15=£1 . . £					2,284
In England:					
Contribution by the Imperial Government in respect of cost of the Transport of Troops				£ 130,000	
Indian Troop Service: Receipts from the Imperial Govt. recoveries on account of messing, etc.				„ 58,950	
Passage of Officers and Troops: Recoveries on account of messing				„ 193	
				£	189,143
				Total . £	191,427
RECEIPTS UNDER GRANT XIV.					
Miscellaneous Services.					
Fines and Forfeitures of Contractors and others	6,002	2,511	2,926	2,305	13,744
Fines and penalties	...	...	...	12	12
Miscellaneous	7,651	91,008	1,190	11,917	1,11,766
Special Services—					
Occupation of Chitral and its Communications	...	14	...	...	14
Tibet Mission	2,56,108	17,038	...	29	2,73,175
Aden Delimitation Commission	...	4	...	14,133	14,137
Total in India . R	2,69,7[illegible]1	1,10,575	4,116	28,396	4,12,848
Total India converted into £ at R15=£1 . . £					27,523
In England:					
Contribution by the Imperial Government in respect of Military charges for Aden				£ 100,000	
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst				„ 840	100,840
				Total £	128,363
RECEIPTS UNDER GRANT XVI.					
Rewards for Military Services.					
Decorations and Medals	999	2,336	382	355	4,072
Total India converted into £ at R15=£1 . . £					272
RECEIPTS UNDER GRANT XVIII.					
Military Pensions to Natives.					
Miscellaneous	4,400	2,352	3,904	18,740	29,396
Total India converted into £ at R15=£1 . £					1,960
RECEIPTS UNDER GRANT XIX.					
Family Pensions and Compassionate Allowances to Europeans.					
Indian Military Service Family Pensions	4,75,735	2,41,375	3,03,171	2,92,569	13,12,850
Total India converted into £ at R15=£1 . . £					87,523
In England:					
Subscriptions towards Indian Military Service Family Pensions . £					26,786
				Total . £	114,309

	Bengal Command. Initial.	Bengal Command. Recurring.	Punjab Command. Initial.	Punjab Command. Recurring.	Madras Command. Initial.	Madras Command. Recurring.	Bombay Command. Initial.	Bombay Command. Recurring.	Total.
RE-ORGANISATION.									
Supply and Transport	...	...	...	...	1	...	...		1
Ordnance	65	...	...	...	...	...	29		94
Total in India	65	...	...	...	1	...	29		95
Total India converted into £ at R15=£1 . . £									6

Total Receipts, Military Department.	Bengal	Punjab	Madras	Bombay	Total
In India . R	35,51,608	27,18,035	13,27,609	15,05,019	91,02,271
Total India converted into £ at R15=£1 . £					606,818
In England . £					354,113

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 1.	R	R	R	R	R
ARMY AND GARRISON STAFF.					
Commander-in-Chief	46,528	2,45,256	14,943	8,684	3,15,411
Lieutenant-Generals Commanding the Forces	95.839	91,186	78,556	1,07,930	3,73,511
Adjutant General's Department	1,45,637	4,23,493	84.553	1,18,323	7,72,006
Artillery Branch	15,183	1,07,772	6,196	19,524	1,48,675
Cavalry Branch	1,524	35,034	827	2,164	39,549
Musketry Inspection	39.613	64,795	27,123	29,389	1,60,920
Quarter Master General's Department	40,016	2,24,711	17,335	30,476	3,12,538
Quarter Master General's Department, Intelligence and Mobilization Branches	9,910	3,00,645	...	5,183	3,15,738
Gymnastic Instruction	26,292	8,779	8,236	10,626	53,933
Army Signalling	1,497	23,657	518	18,275	43,947
Mounted Infantry Schools	41,719	80,371	41,787	45,415	2,09,292
School of Cookery	...	...	...	6,521	6,521
District Commands and Staff	6.02,269	5,48,963	4,99,022	6,39,213	22,89,467
Garrison and Station Staff	1,64,174	1,76,082	1,49,490	62,657	5,52,403
Hill Sanitaria	1,00,335	58,896	28,149	72,952	2,60,332
Miscellaneous Depôts	...	...	25,849	65,132	90,981
Staff Miscellaneous	2,240	...	...	...	2,240
Special Services—					
Occupation of Chitral and its communications	...	8,322	...	...	8,322
TOTAL . R	13,32,776	23,97,962	9,82,584	12,42,464	59,55,786
Total India converted into £ at R15=£1 . . £					397,052
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	70,413	6,858	36,536	33,083	1,46,890
Accountant General, Military Department	1,68,585	142	*—377*	358	1,68,708
Controller of Military Accounts—					
Central Branch	82,588	64,634	48,536	47,579	2,43,337
Accounts Branch	54,049	48,624	33,728	43,244	1,79,645
Pay Branch	1,49,689	1,30,716	1,06,665	1,26,031	5,13,101
Supply and Transport Branch	1,20,090	1,19,518	76,882	86,401	4,02,891
Supply and Transport Branch, Rangoon	...	...	73,314	...	73,314
Ordnance and Clothing Branch	81,363	...	69,102	1,000	1,51,465
Pay Offices (Rangoon and Bombay)	...	...	19,264	22,211	41,475
Pension Pay Offices and Pension Payments	171	15,857	65,354	21,432	1,02,814
Inspection, Special Duties and Probationers	55,172	15,869	10,842	24,458	1,06,341
Examiner, Ordnance Factory Accounts in India	71,059	...	1	...	71,060
Officers in charge, Treasure Chests	744	1,086	2,416	7,145	11,391
Special Services—					
Occupation of Chitral and its communications	...	9,604	...	...	9,604
Gilgit Agency	...	2,586	...	...	2,586
TOTAL . R	8,53,923	4,15,494	5,42,263	4,12,942	22,24,622
Total India converted into £ at R15=£1 . . £					148,308

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	R	R	R	R	R
European Army.					
Artillery	39,22,097	32,94,311	19,98,167	37,62,591	1,29,77,166
Cavalry	16,54,835	16,43,982	10,01,689	5,13,517	48,14,023
Engineers	15,391	12,606	...	1,359	29,356
Infantry	1,00,66,433	83,23,610	58,25,070	68,42,005	3,10,57,118
Invalid and Veteran Establishment	816	...	16,226	...	17,042
Officers of the Indian Army	2,83,181	3,19,578	1,75,318	1,61,403	9,39,480
General List, Cavalry	...	2,639	...	...	2,639
General List, Infantry	...	...	12,781	6,425	19,206
General Officers, unemployed	...	4,260	7,454	5,382	17,096
Army Reserve	28,197	4,997	14,510	16,020	63,724
Recruiting Rewards, etc.	312	*—6,014*	*—14,102*	1,719	*—18,085*
Kit Money for Recruits on Enlistment	1,005	3,680	578	3,807	9,070
Annual Grant-in-aid of Half-mounting	4,333	7,917	2,006	6,601	20,857
Hutting Money	11,554	3,605	2,008	8,729	25,896
Batta	3,692	7,595	5,285	5,983	22,555
Postage Charges	17,269	15,043	8,133	9,328	49,773
Family Allowances	1,15,297	95,569	69,697	75,740	3,56,303
Incidental Expenses of a Regimental nature	41,932	30,958	23,360	31,780	1,28,030
Purchase of Books and Periodicals	38	325	2,449	2,838	5,650
	1,61,66,382	1,37,64,661	91,50,629	1,14,55,227	5,05,36,899
Deduct—Hospital and Grocery stoppages	95,009	64,613	54,742	64,009	2,78,373
TOTAL	1,60,71,373	1,37,00,048	90,95,887	1,13,91,218	5,02,58,526
Total India converted into £ at R15 = £1 . £					3,350,568
IN ENGLAND:					
Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—					
For the year 1904-1905				£646,000	
Less—Refund of overpayments for the year 1902-03			*1,350*		
" " " " 1903-04			*66*		
Adjustments through War Office, Miscellaneous Accounts			*32*	*1,448*	
					644,552
Furlough allowances of Officers and men of British Regiments serving in India					111,778
Advances to Regiments proceeding to India					7,419
Pay and allowances during Voyage, of Regiments returning from India					5,268
Furlough allowances of Officers of the Indian Service					269,603
Outfit allowances to officers on promotion to Commissioned rank					200
Deferred Pay issued to Non-commissioned Officers on their discharge					1,574
Pay and allowances of Second Lieutenants on appointment, etc.					1,086
Pay and expenses of Native Orderlies to His Majesty the King					1,246
£					1,043,326
TOTAL EUROPEAN ARMY . £					4,393,894
Native Army.					
Artillery	82,104	6,15,049	1,48,842	8,707	8,54,702
Body-Guard	63,260	...	45,455	1,948	1,10,663
Cavalry	39,50,846	56,09,286	7,77,429	39,72,871	1,43,10,432
Sappers and Miners	3,85,321	1,73,351	5,24,707	4,38,157	15,21,536
Indian Sub-Marine Mining Corps	53,823	19,560	81,850	1,32,697	2,87,930
Infantry	63,75,727	83,94,180	75,30,751	54,00,622	2,77,01,280
Recruiting Depôts	32,260	50,444	17,570	16,980	1,17,254
Reserve Forces	4,20,144	6,23,481	46,957	78,793	11,69,375
Hutting Money	79,932	48,418	2,08,349	58,316	3,95,015
Batta	9,154	24,305	81,951	24,514	1,39,924
Incidental Expenses of a Regimental nature	38,159	49,298	26,755	28,424	1,42,636
Kit Money for Recruits on Enlistment	1,01,466	1,47,642	78,425	89,351	4,16,884
Annual Grant-in-aid of Half-mounting	1,29,475	1,79,515	1,57,884	1,10,556	5,77,430
Postage Charges	13,061	18,690	12,304	11,135	55,190
Purchase of Books and Periodicals	5,210	3	8	71	5,292
Family Allowances	11,762	1,671	14,922	7,729	36,084
Special Services.					
Occupation of Chitral and its communications	*—23*	45,862	4,111	...	49,950
	1,17,51,681	1,60,00,755	97,58,270	1,03,80,871	4,78,91,577
Deduct—Hospital and Grocery stoppages	379	66	809	521	1,775
TOTAL NATIVE ARMY . R	1,17,51,302	1,60,00,689	97,57,461	1,03,80,350	4,78,89,802
Total India converted into £ at R15 = £1 . . £					3,192,654
TOTAL . INDIA R	2,78,22,675	2,97,00,737	1,88,53,348	2,17,71,568	9,81,48,328
Total India converted into £ at R15 = £1					6,543,222
ENGLAND . £					1,043,326
TOTAL £					7,586,548

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 4. SUPPLY AND TRANSPORT.	R	R	R	R	R
Establishments.					
Supervising Staff	3,09,589	1,18,326	1,21,780	1,00,510	6,50,205
Executive Establishment—Supply and Transport	8,11,769	7,47,750	6,10,575	6,02,887	27,72,981
Transport.					
Transport Enumeration	41,705	1,76,209	...	41,053	2,58,967
Unorganised Transport	1,65,576	2,73,723	81,075	77,435	5,97,809
Mule Corps	2,46,353	2,75,622	2,21,917	2,92,249	10,36,141
Mule Cadres	93,018	4,33,723	...	1,239	5,27,980
Silladar Camel Corps	320	7,42,992	...	21,873	7,65,185
Pony Cart Train Cadres	33,570	28,761	...	367	62,698
Service Grantee Camel Corps	21	27,549	...	...	27,570
Reserve of Mule Drivers and Artificers	16,170	45,166	...	...	61,336
Subordinate Establishments	98,547	71,655	61,801	85,655	3,17,658
Cattle Depôt (Hoonsoor)	...	...	7,886	...	7,886
Agent for Government Consignments	*—9,605*	...	...	...	*—9,605*
Ghilzai Camel Corps	...	...	...	379	379
Mechanical Transport	...	...	...	19,962	19,962
Supplies.					
Provisions for Europeans	34,51,854	24,26,893	19,83,771	23,86,810	1,02,49,328
Provisions for Natives	2,14,360	92,965	5,77,682	7,03,543	15,88,550
Compensation to Natives for dearness of Provisions	6,86,893	5,21,992	5,86,611	5,04,640	23,00,136
Compensation to Native Cavalry for dearness of Forage	6,084	32,793	...	3,33,963	3,72,840
Purchase of Reserve Stock	1,02,172	*—530*	9,869	1,00,644	2,12,155
Malt Liquor purchased locally	8,86,753	21,56,851	346	...	30,43,950
Rum	22,177	17,381	3,299	...	42,857
Expenditure connected with Dairy Farms	15,260	27,105	3,400	42,998	88,763
Contingent Expenses	...	225	...	33	258
Services.					
Hire of Transport	2,25,414	1,54,380	63,966	1,28,306	5,72,066
Sea and Inland Water Charges	1,33,109	342	94,602	2,24,605	4,52,658
Railway Charges	16,04,456	15,48,915	9,09,637	13,07,337	53,70,345
Charges in connection with Grass Cultivation	6,28,484	6,51,774	96,970	2,82,625	16,59,853
Feed of Horses, Ponies, Battery Mules, Yaboos, and Bullocks	8,58,519	8,15,619	8,95,221	4,70,033	30,39,392
Purchase of Mules for Corps and Battery Bullocks	...	...	...	2,875	2,875
Purchase and Repair of Gear for Battery Bullocks	152	720	36	141	1,049
Regimental Equipment and Camp Contingencies	30,331	32,066	19,644	15,127	97,168
Implements, Godown Furniture, and Contingencies	92,060	1,36,364	40,841	1,09,583	3,78,848
Freight Charges of Stores from England	736	1,643	435	839	3,653
Cattle Depôt (Hoonsoor)	...	...	8,357	...	8,357
Reserves of Fodder	64,181	21,621	...	75,239	1,61,041
Miscellaneous	3,06,167	1,43,750	85,307	3,23,107	8,58,331
Transport.					
Unorganised Transport	7,52,625	7,53,456	1,99,955	2,03,261	19,09,297
Mule Corps	4,68,829	2,51,694	2,49,306	6,63,949	16,33,778
Mule Cadres	55,692	1,79,052	13	15	2,34,772
Silladar Camel Corps	53	1,68,154	...	7,223	1,75,430
Pony Cart Train Cadres	19,396	14,448	...	...	33,844
Service Grantee Camel Corps	...	2,882	...	...	2,882
Ghilzai Camel Corps	...	...	...	6,634	6,634
Mechanical Transport	...	...	...	13,308	13,308
Transport charges connected with the Army Bearer Corps	9,585	9,191	11,785	27,059	57,620
	1,24,42,375	1,31,03,222	69,46,087	91,77,506	4,16,69,190
Deduct—Value of supplies to other Departments	*1,67,739*	*13,442*	*21,887*	*—11,471*	*1,91,597*
	1,22,74,636	1,30,89,780	69,24,200	91,88,977	4,14,77,593
Special Services:					
Occupation of Chitral and its communications	47,401	5,59,704	53,134	11,468	6,71,707
Gilgit Agency	...	1,90,778	...	...	1,90,778
TOTAL IN INDIA . R	1,23,22,037	1,38,40,262	69,77,334	92,00,445	4,23,40,078
Total India converted into £ at R15=£1 . £					2,822,672
IN ENGLAND:					
Stores for India:					
Supply and Transport Corps . £					69,027
TOTAL . £					2,891,699

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Division.	Bombay Command.	TOTAL.
	R	R	R	R	R
GRANT 5.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Supervising Staff	75,338	2,152	300	1,216	79,006
Establishments (Depôts)	2,03,376	7,123	73,484	76,315	3,60,298
Remount Depôt, Garden-Reach	9,545	137	...	...	9,6[illegible]2
Horse, Mule and Donkey Breeding Operations	1,85,233	675	...	76,772	2,62,680
Veterinary Inspection	24,453	49,302	20,590	22,715	1,17,060
Station Veterinary Hospitals	95,584	77,803	72,085	73,762	3,19,234
Veterinary Schools	100	3,113	...	2,941	6,154
Purchase of Remounts	14,18,137	2,446	4,79,741	4,67,352	23,67,676
Feed of Cattle and Remounts	3,04,786	5,653	56,507	78,432	4,45,378
Horse, Mule and Donkey Breeding Operations	1,37,324	3,862	...	2,22,573	3,63,759
Miscellaneous	4,34,480	32,353	99,853	63,108	6,29,794
TOTAL IN INDIA . R	28,88,356	1 84,619	8,02,560	10,85,186	49,60,721
Total India converted into £ at R15=£1 £					330,715
IN ENGLAND:					
Purchase of Stallions					8,543
TOTAL					339,258
GRANT 6.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	64,642	8	55,026	121	1,19,797
Manufacturing and Stores Establishments	37,551	...	29,252	341	67,144
Supplies and Services—					
Factories	12,36,546	10,567	2,62,887	4,895	15,14,895
Regimental	1,02,087	1,40,075	65,095	81,526	3,88,783
Compensation in lieu of Clothing	2,61,075	2,51,430	2,47,575	1,84,180	9,44,260
	17,01,901	4,02,080	6,59,835	2,71,063	30,34,879
Deduct—Value of supplies to other Departments	*1,64,223*	*9,030*	*26,794*	*—40,976*	*1,59,071*
	15,37,678	3,93,050	6,33,041	3,12,039	28,75,808
Special Services:					
Occupation of Chitral and its communications	21,545	...	...	...	*21,545*
Gilgit Agency	...	416	...	...	*416*
TOTAL IN INDIA . R	15,59,223	3,93,466	6,33,041	3,12,039	28,97,769
Total India converted into £ at R15=£1 . £					193,185
IN ENGLAND:					
Stores for India:					
Clothing . £					212,903
TOTAL . £					406,088
GRANT 7.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Subordinate Establishments	2,30,246	1,27,795	1,35,631	39,310	5,32,982
Mechanical Punkha pulling and electric lighting	78,030	9,198	...	...	87,228
Barrack Bedding	83,652	10,259	1,03,361	1,46,869	3,44,141
Lighting of barracks and hospitals by methods other than electricty	1,01,132	1,42,943	72,406	85,189	4,01,670
Miscellaneous	2,24,546	2,88,581	83,509	1,76,768	7,73,404
	7,17,606	5,78,776	3,94,907	4,48,130	21,39,425
Deduct—Value of supplies to other Departments	*159*	*465*	*649*	*—877*	*396*
Special Services:	7,17,447	5,78,311	3,94,258	4,49,013	21,39,029
Occupation of Chitral and its communications	...	19,555	...	...	19,555
TOTAL . R	7,17,447	5,97,866	3,94,258	4,49,013	21,58,584
Total India converted into £ at R15=£1 . £					143,906

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
	R	R	R	R	R
GRANT 8.					
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department—					
Head-Quarters	105	52,922	...	...	53,027
Commands	25,190	20,943	41,913	23,454	1,11,500
Miscellaneous	45,488	42,195	30,324	46,235	1,64,242
TOTAL . R	70,783	1,16,060	72,237	69,689	3,28,769
Total India converted into £ at R15=£1 £					21,918
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments—					
Head-Quarters	2,022	93,232	54	834	96,142
Commands	61,949	67,457	57,124	54,984	2,41,514
Districts	15,17,168	11,53,005	8,14,501	10,74,577	45,59,251
Sanitation of Cantonments and Cantonment Hospitals	81,348	1,33,886	1,10,618	88,286	4,14,138
Queen Alexandra's Military Nursing Service for India	57,209	42,923	43,850	52,321	1,96,303
Army Hospital Corps	1,43,391	1,18,011	86,624	1,01,736	4,49,762
Medical Store Depôts	48,678	41,351	61,624	54,832	2,06,485
Followers' Hospitals	1,814	1,260	4,270	2,373	9,717
Medical Supplies	6,73,028	4,82,186	4,89,759	6,36,638	22,81,611
Miscellaneous	53,034	19,081	38,031	50,132	1,60,878
Army Bearer Corps	2,20,323	2,03,190	1,35,217	1,74,763	7,33,493
	28,59,964	23,55,582	18,42,272	22,91,476	93,49,294
Deduct—Value of supplies to other Departments	*87,968*	*45,747*	*1,58,093*	*1,32,955*	*4,24,763*
	27,71,996	23,09,835	16,84,179	21,58,521	89,24,531
Special Services:					
Occupation of Chitral and its communications	109	7,016	21	...	7,146
Gilgit Agency	...	693	...	...	693
TOTAL IN INDIA . R	27,72,105	23,17,544	16,84,200	21,58,521	89,32,370
Total India converted into £ at R15=£1 £					595,491

IN ENGLAND:	£	
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.	8,917	
Outfit allowance, furlough pay, etc., of Lady Nurses	1,540	
		10,457
Stores for India:		
Medical		47,115
TOTAL . £		653,063

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	Total.
	R	R	R	R	R
GRANT 10.					
Ordnance Establishments, Stores, and Camp Equipage.					
Supervising Staff	3,301	2,65,724	425	95,090	3,64,540
Arsenals and Depôts	5,20,919	5,66,928	4,66,378	7,57,530	23,11,755
Manufacturing Establishments	20,19,111	472	6,70,078	6,34,572	33,24,233
Proof Department, Balasore	35,888	...	...	7,058	42,946
Fort Armaments	26,848	25,741	10,823	53,412	1,16,824
Stores—					
Local supplies of Stores for Arsenals and Depôts	2,45,936	3,64,569	1,41,847	3,69,540	11,21,892
Local supplies for Manufacturing Establishments	27,28,781	...	6,78,358	4,41,538	38,48,677
Repairs of Harness and Saddlery with Corps	6,052	5,813	3,649	2,344	17,858
Freight Charges of Stores from England (Arsenals Depôts and Factories)	46,269	2,563	5,326	28,972	83,130
Gymnasia Stores and Apparatus	18	...	405	150	573
Army Signalling Stores and Equipment	1,691	1,926	1,013	1,470	6,100
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	40,463	...	41,974	47,814	1,30,251
Miscellaneous	86,930	90,014	50,185	49,594	2,76,723
Purchase and Repair of Camp Equipage	54,599	1,51,530	42,182	1,24,593	3,72,904
Purchase of Line Gear, etc.	42,209	58,258	36,420	26,199	1,63,086
	58,59,015	15,33,538	21,49,063	26,39,876	1,21,81,492
Deduct—Value of supplies to other Departments	*2,75,237*	*—38,232*	*1,73,691*	*— 13,744*	*3,96,952*
	55,83,778	15,71,770	19,75,372	26,53,620	1,17,84,540
Special Services:					
Occupation of Chitral and its communications	8	3,840	...	...	3,848
Gilgit Agency	...	13	...	...	13
Total in India . R	55,83,786	15,75,623	19,75,372	26,53,620	1,17,88,401
Total India converted into £ at R15=£1 . £					785,893
In England:				£	
Pay and expenses of Military Officers on special duty				8,122	
Pay and expenses of Military Officers under technical instruction				5,395	
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure				11,470	24,987
Stores for India:					
Ordnance and Miscellaneous . £					1,142,545
Total . £					1,953,425
GRANT 11.					
Ecclesiastical. (a)					
Chaplains to the Army					
Church of Scotland	12,721	23,850	7,639	29,390	73,600
Church of Rome	94,687	73,775	47,493	58,600	2,74,555
Wesleyan Church	22,795	29,551	9,599	11,234	73,179
Total	1,30,203	1,27,176	64,731	99,224	4,21,334
Total India converted into £ at R15=£1 . £					28,089
GRANT 12.					
Education.					
British Army Schools	30,697	82,502	10,121	16,803	1,40,123
Garrison Instruction	22,818	21,357	10,673	11,697	66,545
Lawrence Military Asylums	473	1,30,412	...	15,948	1,46,833
Donations, etc., to Educational Institutions	5,444	5,351	98,989	2,926	1,12,710
Total . R	59,432	2,39,622	1,19,783	47,374	4,66,211
Total India converted into £ at R15=£1 . £					31,081

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39, page 98.

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA.		Madras Command.	Bombay Command.	TOTAL.
	Bengal Command.	Punjab Command.			
GRANT 13.	R	R	R	R	R
SEA TRANSPORT CHARGES.					
Sea Transport Charges	65,461	4,149	1,09,092	2,10,515	3,89,217
Indian Troop Service	61	2	6	4,92,156	4,92,225
Medical Comforts, etc.	385	572	104	1,372	2,433
TOTAL IN INDIA R	65,907	4,723	1,09,202	7,04,043	8,83,875
Total India converted into £ at R15 = £1 . £					58,925
IN ENGLAND:				£	
Indian Troop Service				370,944	
Passage of Officers and others not charged to Indian Troop Service				11,559	382,503
TOTAL . £					441,428
GRANT 14.					
MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	42,964	11,530	8,020	7,939	70,453
Compensation for losses	13,031	14,740	50,195	22,765	1,00,731
Moonshee allowance	28,474	1,31,874	42,215	55,590	2,58,153
Extra Staff and Command allowance	10,771	12,840	332	4,709	28,652
Purchase and Rent of Land and Buildings	1,21,937	1,03,360	27,570	12,076	2,64,943
Camps of Exercise, Manœuvres and Instruction, etc.	49,354	82,751	35,622	57,682	2,25,409
Travelling charges	9,787	22,993	21,014	9,560	63,354
Printing	3,477	2,501	10,967	39,406	56,351
Telegrams	1,19,917	1,59,045	89,211	79,626	4,47,799
Contingencies	54,903	1,46,016	24,366	17,289	2,42,574
Miscellaneous	1,728	1,206	1,442	47	4,423
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	87	7,211	...	...	7,298
Tibet Misson	76,83,973	6,52,944	1,04,274	2,04,190	86,45,381
Aden Boundary Delimitation Commission	10,171	3,350	2,050	14,88,540	15,10,111
Seistan Boundary Commission	4,324	2,355	1,208	2,75,871	2,83,758
TOTAL IN INDIA , R	81,60,898	13,54,716	4,18,486	22,75,290	1,22,09,390
Total India converted into £ at R15 = £1 . £					813,959
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language . . . £					4,719
TOTAL .					818,678
GRANT 15.					
VOLUNTEER CORPS.					
Volunteer Inspection	1,039	38,360	144	111	39,654
Establishments	5,35,944	94,312	3,85,105	2,20,883	12,36,244
Capitation Grants	4,52,142	82,761	3,54,948	2,20,881	11,10,732
Reserve Force	1,960	470	2,200	1,145	5,775
Miscellaneous	34,806	4,520	31,432	12,234	82,992
TOTAL . R	10,25,891	2,20,423	7,73,829	4,55,254	24,75,397
Total India converted into £ at R15 = £1 . £					165,026
GRANT 16.					
REWARDS FOR MILITARY SERVICES.					
Victoria Cross	38	...	76	228	342
Annuities for Meritorious Services	211	...	...	50	261
Gratuities for Meritorious Services	750	525	275	774	2,324
NATIVE ARMY:					
Order of British India	24,872	32,276	14,126	11,714	82,988
Indian Order of Merit	2,473	10,909	1,360	1,101	15,843
Annuities	721	757	375	484	2,337
Gratuities	2,165	3,225	2,054	2,002	9,446
Decorations and Medals	34,679	218	95	99	35,091
TOTAL IN INDIA . R	65,909	47,910	18,361	16,452	1,48,632
Total India converted into £ at R15 = £1 . £					9,909
IN ENGLAND:					
Cost of Medals . £					52
TOTAL . £					9,961

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued*.

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 17. MILITARY PENSIONS TO EUROPEANS.	R	R	R	R	R
Retired and Invalid Pensions	4,53,965	1,29,235	3,47,616	1,86,343	11,17,159
Wound Pensions	4,158	5,085	2,246	3,136	14,625
Gratuities	4,381	5,716	...	444	10,541
TOTAL IN INDIA . R	4,62,504	1,40,036	3,49,862	1,89,923	11,42,325
Total India converted into £ at R15=£1 . £					76,155
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1904-1905				701,800	
In settlement of the year 1903-1904				27,815	
				729,615	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,543,153	
Pay of Non-effective Colonels of Royal Artillery				18,585	
Compassionate Allowances of Officers removed from the Service, etc.				2,297	
Pensions of Non-Commissioned Officers and soldiers				4,423	
Gratuities				100	
					2,298,173
TOTAL . £					2,374,328
GRANT 18. MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	17,24,029	19,93,808	21,99,072	9,56,120	68,73,029
Gratuities	87,539	56,684	79,297	44,829	2,68,349
Family Pensions	1,25,770	2,08,587	2,12,665	85,527	6,32,549
TOTAL . R	19,37,338	22,59,079	24,91,034	10,86,476	77,73,921
Total India converted into £ at R15=£1 . £					518,26
IN ENGLAND:					
Contribution towards Pensions of Indian Native Soldiers lent for Imperial Service, refunded				9,940	
					9,940
TOTAL . £					528,20
GRANT 19. FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	66,065	17,358	90,008	52,027	2,25,45
Artillery Charitable Fund	84	...	...	999	1,083
Indian Military Service Family Pensions	21,584	817	7,112	15,273	44,786
Percentage	...	...	...	165	165
Compassionate Allowances	10,863	3,142	388	...	14,393
TOTAL IN INDIA . R	98,596	21,317	97,508	68,464	2,85,885
Total India converted into £ at R15=£1 . £					19,059
IN ENGLAND:					
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				£ 11,017	
Pensions of Widows and Families of Officers, &c., of the Indian Service				68,594	
Indian Military Service Family Pensions, towards which the Officers subscribed				48,992	
Gratuity to the widow and family of an officer killed in action				584	
					129,187
TOTAL . £					148,246
GRANT 20. DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	3,10,245	47,894	1,59,496	1,60,835	6,78,470
Compassionate Allowances	5,372	2,286	467	2,376	10,501
Gratuities	6,083	11,513	5,675	17,621	40,892
TOTAL . R	3,21,700	61,693	1,65,638	1,80,832	7,29,863
Total India converted into £ at R15=£1 . £					48,657
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	−3,40,740	−1,98,830	−20,468	−49,435	−6,09,473
Transfers between Military Departments	10,350	...	20,300	...	30,650
Unadjusted Expenditure charged to Advances	−1,73,173	−67,697	−1,03,363	71,477	−2,72,756
TOTAL	−5,03,563	−2,66,527	−1,03,531	22,042	−8,51,579
Total India converted into £ at R15=£1 . £					−56,772

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	BENGAL COMMAND.		PUNJAB COMMAND.		MADRAS COMMAND.		BOMBAY COMMAND.		TOTAL INDIA.		GRAND TOTAL.
	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	
RE-ORGANISATION.	R	R	R	R	R	R	R	R	R	R	R
Army and Garrison Staff	53	28	1,251	59,114	20,231	959	2,215	...	23,750	60,101	83,851
Administrative Staff	...	1,461	...	...	...	...	...	...	...	1,461	1,461
Regimental Pay and Allowances	...	...	...	4	47,440	...	...	...	47,440	4	47,444
Supply and Transport	7,14,079	12,684	3,71,141	1,45,544	94,530	21,308	18,95,820	56,691	30,75,570	2,36,227	33,11,797
Remount	8,79,5[illegible]4	29,714	...	...	2,80,175	4,495	2,02,629	1,147	13,62,398	35,356	13,97,754
Clothing	74,894	...	...	...	29,636	...	...	...	1,04,530	...	1,04,530
Barrack	1,720	...	...	81	2,833	...	1,301	...	5,854	81	5,935
Medical	8,176	...	10,054	7,456	234	...	19.088	47	37,552	7,503	45,055
Ordnance	7,20,272	...	1,98,913	...	42,942	...	1,56,722	...	11,18,849	...	11,18,849
Miscellaneous	1,316	3,253	45,840	...	2	...	...	...	47,158	3,253	50,411
TOTAL IN INDIA	24,00,104	47.140	6,27,199	2,12,199	5,18.023	26,762	22,77 775	57,885	58,23,101	3,43,986	61,67,087
	24,47,244		8,39,398		5,44,785		23,35,660		61,67,087		

Total India converted into £ at R15 = £1 . £411,139

IN ENGLAND:

	£	
Stores for India:		
Ordnance	544,142	
Medical	9,816	
Clothing	482	
Supply and Transport	131,926	
		686,366
TOTAL		1,097,505

TOTAL EXPENDITURE, MILITARY DEPARTMENT:	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
IN INDIA	7,01,95,170	5,65,89,199	3,79,66,885	4,68,36,521	21,15,87,775
Total India converted into £ at R15 = £1				£	14,105,851
IN ENGLAND				£	6,069,843
TOTAL				£	20,175,694

No. 69C.—**STATEMENT** showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1904-1905.

	BENGAL COMMAND.			PUNJAB COMMAND.			MADRAS COMMAND INCLUDING BURMA.			BOMBAY COMMAND.			TOTAL.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-commissioned Officers and Privates.	TOTAL INDIA.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	169	(*a*)5,235	5,404	139	(*b*)5,085	5,224	84	(*c*)2,486	2,570	156	(*d*)4,860	5,016	548	(*e*)17,666	18,214
Cavalry	87	1,794	1,881	87	1,794	1,881	58	1,196	1,254	29	598	627	261	5,382	5,643
Engineers*	84	...	84	81	...	81	31	...	31	53	...	53	249	...	249
Infantry	493	17,072	17,565	406	14,068	14,474	290	10,040	10,330	319	11,058	11,377	1,508	52,238	53,746
Invalid and Veteran Establishment	1	1	2	...	...	...	3	2	5	...	...	...	4	3	7
Officers of the Indian Army*	377	...	377	229	...	229	300	...	300	253	...	253	1,159	...	1,159
General List, Infantry	1	...	1	...	...	...	...	...	...	1	...	1	2	...	2
General Officers unemployed	5	...	5	3	...	3	1	...	1	5	...	5	14	...	14
TOTAL EUROPEAN ARMY	1,217	24,102	25,319	945	20,947	21,892	767	13,724	14,491	816	16,516	17,332	3,745	75,289	79,034
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
Artillery	...	...	...	43	2,851	2,894	10	644	654	...	...	...	53	3,495	3,548
Body-Guard	2	121	123	...	...	...	2	72	74	...	...	...	4	193	197
Cavalry	143	6,875	7,018	191	9,223	9,414	36	1,806	1,842	123	6,557	6,680	493	24,461	24,954
Sappers and Miners	56	1,466	1,522	2	196	198	56	1,537	1,593	51	1,395	1,446	165	4,594	4,759
Sub-Marine Mining	24	41	65	1	...	1	34	69	103	59	103	162	118	213	331
Infantry	367	25,738	26,105	526	36,590	37,116	437	29,453	29,890	356	24,436	24,792	1,686	1,16,217	1,17,903
TOTAL NATIVE ARMY	592	34,241	34,833	763	48,860	49,623	575	33,581	34,156	589	32,491	33,080	2,519	1,49,173	1,51,692
TOTAL EUROPEAN AND NATIVE ARMY	1,809	58,343	60,152	1,708	69,807	71,515	1,342	47,305	48,647	1,405	49,007	50,412	6,264	2,24,462	2,30,726

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

(*a*) Includes 739 Native Drivers' Establishments who are fighting men.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Special Defence Works.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	AMOUNT OF EACH ACCOUNT. Major Head Total. Expenditure.
					£
Special Defence Works.	70	Expenditure	218	...	128,295
			TOTAL .		128,295

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-02.	R	R	R
India	230,991	...	2,42,30,591
	£	£	£
Converted into £ at R15 = £1	1,616,733	...	1,616,733
England	1,451,683	...	1,451,683
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).			
INDIA.			
Armaments.	R	R	R
Coast Defences Aden	...	...	...
" Bombay	1,011	24,682	25,693
" Madras	...	203	203
" Karachi	8,006	1	8,007
" Burma	...	552	552
" Bengal	416	13,677	14,093
" General	...	6	6
TOTAL	9,433	39,121	48,554
Freight, etc.—			
Freight-armaments and Electric light plant and stores	950	11,958	12,908
Sub-marine mining	19,750	1,005	20,755
TOTAL ARMAMENTS	30,133	52,084	82,217
Special Defences.			
Baluchistan	24,451	45,967	70,418
Madras	76,322	1,61,470	2,37,792
Bombay	2,15,798	2,89,606	5,05,404
Bengal	2,167	43,302	45,469
TOTAL SPECIAL DEFENCES	3,18,738	5,40,345	8,59,083
ESTABLISHMENT	38,345	65,084	1,03,429
TOOLS AND PLANT	3,481	5,919	9,400
SUSPENSE	15,119	12,60,986	12,76,105
GRAND TOTAL	4,05,816	19,24,418	23,30,234
Deduct—Expenditure in England	80,421	13,85,805	14,66,226
NET OUTLAY IN INDIA	3,25,395	5,38,613	8,64,008
	£	£	£
Total India converted into £ at R15=£1	21,693	35,908	57,601
Expenditure in England—			
Stores for India	5,361	92,387	97,748
TOTAL EXPENDITURE ON DEFENCE WORKS	27,054	128,295	155,349

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section M.--Provincial.

Expenditure £ 162,800.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial	220	3,168,261	...	...
	72	Provincial Balances, Surpluses and Deficits	221	3,574,771	405,758	612,692
	73	Local Balances, Surpluses and Deficits	222	1,241,439	86,386	42,252
		Provincial and Local Surpluses and Deficits	...	...	492,144	654,944
	74	Net Provincial and Local Surplus	223	...	...	162,800

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1904-1905.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+53,02,000	+12,00,000	+49,24,000	+4,02,000	*—4,92,000*	+59,89,000	+76,10,000	+2,54,01,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	+ 1,07,763	+ 1,65,000	...	*—1,26,000*	...	+3,23,080	*—54*	+5,32,246	+10,02,035
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
Initial assignment on account of new Provincial Settlement	...	...	...	...	...	+50,00,000	...	+50,00,000	+1,00,00,000
For increase of Expenditure on account of Education	+ 2,00,000	+ 4,00,000	...	+2,00,000	+ 1,33,000	+4,34,000	+70,000	+ 6,63,000	+21,00,000
In aid of Special Police, Public Works and Miscellaneous Expenditure	+ 1,95,090	+ 2,500	...	*—44,920*	+3,600	+13,44,082	+6,31,000	+16,08,575	+37,39,927
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+23,46,571	...	...	...	...	+4,25,274	...	+25,09,107	+52,80,952
In adjustment of Inter-provincial transactions	+ 4,286	...	...	*—4,286*	...	...	...	...	...
Total Special Contributions	+28,53,710	+ 5,67,500	...	+24,794	+1,36,600	+ 75,26,436	+7,00,946	+1,03,12,928	+2,21,22,914
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+33,19,710	+58,69,500	+12,00,000	+49,48,794	+5,38,600	+70,34,436	+66,89,946	+1,79,22,928	+4,75,23,914
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	43,64,778	1,85,42,192	31,68,628	3,00,41,690	4,77,73,235	1,58,34,954	4,17,91,380	2,55,29,135	18,70,45,992
Provincial	43,64,779	1,85,42,192	31,68,628	1,00,13,897	1,59,24,412	1,05,56,636	1,39,30,460	85,09,712	8,50,10,716
TOTAL	87,29,557	3,70,84,384	63,37,256	4,00,55,587	6,36,97,647	2,63,91,590	5,57,21,840	3,40,38,847	27,20,56,708
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (a)	10,45,068	1,26,72,692	19,68,628	2,50,92,896	4,72,34,635	88,00,518	3,51,01,434	76,06,207	13,95,22,078
Provincial (a)	76,84,409	2,44,11,692	43,68,628	1,49,62,691	1,64,63,012	1,75,91,072	2,06,20,406	2,64,32,640	13,25,34,630
Net Contribution from Imperial to Provincial R4,75,23,914 converted into £ at R15=£1 . £									3,168,261

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1905.

	Opening Balance.	RECEIPTS.		TOTAL.	DISBURSEMENTS.		TOTAL.	Closing Balance.	PROVINCIAL SURPLUSES.	PROVINCIAL DEFICITS.
		Revenue as per Account No. 9.	Transfers between Provincial and Local.		Expenditure as per Account No. 10.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R
Central Provinces	15,01,000	1,14,84,160	1,68,374	1,31,53,534	1,19,96,806	3,56,728	1,23,53,534	8,00,000	...	7,01,000
Burma	84,97,835	3,81,62,409	4,32,960	4,70,93,204	4,01,63,201	23,964	4,01,87,165	69,06,039	...	15,91,795
Assam	27,49,290	75,19,924	15,710	1,02,84,924	73,70,695	4,34,255	78,04,950	24,79,974	...	2,69,316
Bengal	(a) 1,42,52,919	5,18,29,470	69,478	6,61,51,867	5,16,98,995	14,52,771	5,31,51,766	1,30,00,101	...	12,52,818
United Provinces of Agra and Oudh	75,27,348	3,77,57,955	2,50,300	4,55,35,603	3,64,19,539	24,57,815	3,88,77,354	66,58,249	...	8,69,099
Punjab	32,00,000	2,61,96,178	7,90,626	3,01,86,804	2,21,86,839	5,578	2,21,92,417	79,94,387	47,94,387	...
Madras	(a) 95,12,156	3,63,69,393	3,52,779	4,62,34,328	3,73,91,359	7,33,157	3,81,24,516	81,09,812	...	14,02,344
Bombay	32,77,000	5,10,28,603	41,217	5,43,46,820	4,56,36,514	10,37,306	4,66,73,820	76,73,000	43,96,000	...
TOTAL . R	5,05,17,548	26,03,48,092	21,21,444	31,29,87,084	25,28,63,948	65,01,574	25,93,65,522	5,36,21,562	91,90,387	60,86,373
Converted into £ at R15=£1 . £								3,574,771	612,692	405,758
Net Provincial Surplus . £									206,934	

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1905.

	Opening Balance.	Receipts. Revenue as per Account No. 11.	Receipts. Transfers between Provincial and Local.	Total Revenue and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No. 12.	Disbursements. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt. Increase of Balance.	Incorporated Local Fund Deficits, excluding Debt. Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	1,50,252	2,33.490	...	2,33,490	...	3,83,742	2,48,471	...	2,48,471	30	2,18,501	1,35,241	...	14,981
Central Provinces	*12,08,036	13,37,051	(a) 3,58,552	16,95,603	3,78,887	44,39,065	15,26,551	(a)1,70,198	16,96,749	3,38,389	30,99,973	13,39,092	...	1,146
Berar		11,56,539	...	11,56,539			10,64,835	...	10,64,835				91,704	...
Burma	14,70,973	27,71,795	23,964	27,95,759	...	42,66,732	23,41,182	4,32,960	27,74,142	1,232	27,75,374	14,91,358	21,617	...
Assam	†4,28,307	9,68,192	(b) 4,34,349	14,02,541	77,527	19,08,375	12,63,606	(b)15,804	12,79,410	61,964	13,41,374	5,67,001	1,23,131	...
Bengal	39,62,152	75,63,636	14,52,771	90,16,407	21,14,949	1,50,93,508	88,86,715	69,478	89,56,193	20,86,969	1,10,43,162	40,50,346	60,214	...
United Provinces of Agra and Oudh	†25,58,853	1,10,49,489	(c) 25,07,958	1,35,57,447	1,72,201	1,62,88,501	1,31,80,391	(c)3,00,443	1,34,80,834	1,44,990	1,36,25,824	25,62,677	76,613	...
Punjab	‡19,47,297	50,48,182	(d)10,065	50,58,247	2,41,681	72,47,225	40,02,630	(d)7,95,113	47,97,743	2,34,754	50,32,497	22,14,728	2,60,504	...
North-West Frontier Province	‡1,14,267	3,54,688	(e)384	3,55,072	12,821	5,12,160	3,60,607	(e)384	3,60,991	10,501	3,71,492	1,40,668	...	5,9 9
Madras §	47,72,824	1,42,13,448	(f)7,39,013	1,49,52,461	24,93,436	2,22,18,721	1,54,55,845	(f)3,58,635	1,58,14,480	27,91,016	1,86,05,496	36,13,225	...	8,62,019
Bombay	28,28,416	42,12,986	(g)12,44,185	54,57,171	1,40,498	84,26,085	56,20,804	(g)2,48,096	58,68,900	1,49,940	60,18,840	24,07,245	...	4,11,729
TOTAL . R	1,94,71,377	4,89,09,490	67,71,241	5,56,80,777	56,32,000	8,07,84,114	5,39,51,637	23,91,111	5,63,42,748	58,19,785	6,21,62,533	1,86,21,581	6,33,783	12,95,794
Converted into £ at R15=£1 . £												1,241,439	42,252	86,386
Net Local Deficit .													44,134	

(a) Includes R 1,824 on account of transfers from one Local Fund to another.
(b) " R 94 " " " "
(c) " R 50,143 " " " "
(d) " R 4,487 " " " "
(e) Transfers between Local and Local only.
(f) Includes R 5,850 on account of transfers from one Local Fund to another.
(g) " R [illegible] " " " "

* Differs from last year's closing balance by 2 for corrections since made.
† " " " " " " " " "
‡ Differs from last year's closing balance by R3,902 on account of readjustment of balances of District Boards between Punjab and N.-W. F. Province.
§ Excludes the Capital transactions of Local Boards. (See Account No. 94.)

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1905.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	R	R	R	R	R	R	R	R
India, General	...	...	...	...	14,981	14,981	...	14,981
Central Provinces	...	...	...	7,01,000	1,146	7,02,146	...	7,02,146
Berar	...	91,704	91,704	...	...	...	91,704	...
Burma	...	21,617	21,617	15,91,796	...	15,91,796	...	15,70,179
Assam	...	1,23,131	1,23,131	2,69,316	...	2,69,316	...	1,46,185
Bengal	...	60,214	60,214	12,52,818	...	12,52,818	...	11,92,604
United Provinces of Agra and Oudh	...	76,613	76,613	8,69,099	...	8,69,099	...	7,92,486
Punjab	47,94,387	2,60,504	50,54,891	...	...	...	50,54,891	...
North-West Frontier Province	...	...	...	...	5,919	5,919	...	5,919
Madras	...	...	...	14,02,344	8,62,019	22,64,363	...	22,64,363
Bombay	43,96,000	...	43,96,000	...	4,11,729	4,11,729	39,84,271	...
TOTAL . R	91,90,387	6,33,783	98,24,170	60,86,373	12,95,794	73,82,167	91,30,866	66,88,863
NET PROVINCIAL AND LOCAL SURPLUS . R							24,42,003	
Do. Converted into £ at R15=£1 £							162,800	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section N.—Railway and Irrigation Capital not charged to Revenue.

Revenue £3,427,050. Expenditure £8,610,616.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary)	226	...	...	...
	76	State Railways—Construction	228	...	...	5,897,023
Account of capital raised through Companies towards outlay on State Railways	76A	Debenture capital raised by Companies	230	...	963,636	...
	76B	Detailed Account of East Indian Railway	230	1,126,205	...	...
	76C	" " Eastern Bengal Railway	231	581,284	...	...
	76D	" " Oudh and Rohilkhand Railway	232	203,295	...	
	76E	" " North-Western Railway	233	522,882	...	...
	76F	" " South Indian Railway	234	76,039	...	...
	76G	" " Great Indian Peninsula Railway	235	686,923	...	...
	77	Irrigation Works—Construction	238	...	...	361,172
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities	239	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	240	...	...	
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs	244	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant	246	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	248	...	1,509,899	61,215
		Outlay of Railway Companies and Repayments	248	...	953,515	2,291,206
				Total	3,427,050	8,610,616

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77 .	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77 . . .	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78 . . .	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79 . . .	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80 . . .	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81 . . .	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82 . . .	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83 . . .	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84 . . .	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85 . . .	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86 . . .	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87 . . .	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88 . . .	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89 . . .	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90 . . .	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91 . . .	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92 . . .	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93 . . .	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94 . . .	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95 . . .	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96 . . .	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97 . . .	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98 . . .	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99 . . .	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900 . . .	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901 . . .	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902 . . .	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903 . . .	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904 . . .	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905 . . .	30	4,505,301	1,513,784	6,019,085	574,421	7,259	581,680	6,600,765
TOTAL .		(a)63,950,586	31,664,040	95,614,626	23,011,988	3,131,331	26,143,319	121,757,945

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under-

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge of exchange among the respective heads and the revised totals converted at R15=£1.

(a) Includes the Capital raised through Companies towards outlay on State Railways.

(Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.	India, General.	Burma.	Assam.
India . . . . . R	6,75,48,560	...	437
Add—Difference on account of exchange . R	—62,802	...	...
Deduct—Charged to Revenue R	14,56,817	...	437
Net—India . R	6,60,28,941	...	...
Converted at R15=£1 . £	4,401,930	...	...
England . . . . £	1,495,093	...	...
TOTAL . £	5,897,023	...	...
IRRIGATION.			
India . . . . . R	...	11,47,857	...
Add—Difference on account of exchange . R	...	—70	...
Net—India . R	...	11,47,787	...
Converted at R 15=£1 . £	...	76,519	...

on STATE RAILWAYS and IRRIGATION WORKS.

respect of transactions in India.]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.¶

No. of items.	Charged against Revenue. Famine Insurance. Railways.	Charged against Revenue. Famine Insurance. Irrigation Works.	Charged against Revenue. Frontier Railways prior to 1884-85.	Charged against Revenue. Preliminary Expenditure, &c., on Railways not originally charged to Construction.	Charged against Revenue. Railways other than those in the preceding columns.	Charged against Revenue. Irrigation Works other than those under Famine Insurance.	Charged against Revenue. Total charged against Revenue.	Not charged to Revenue.	Total Construction as in column 8 met from Capital raised through Companies, see Account No. 76-A.	Total Construction as in column 8 met from State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£		£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,006,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—*88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—*188,540*	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—*782*	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—*70*	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—*52,068*	4,207	—*12,508*	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—*66,709*	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	‡29,257	26,550	(*b*)27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,013	...	...	6,250	§5,495	342,570	6,258,195	963,636	5,637,129	...	6,600,765
	5,041,565	1,853,172	2,938,755	954,145	1,373,138	4,108,251	16,269,026	(*a*) 105,488,919	7,896,248	113,861,697	39,472,243	161,230,188

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

‡ Outlay brought on to the construction account of the following Railways :—

	£	£
Survey outlay—		
Nagda-Muttra	3,407	
Allahabad Jaunpur	1,116	
Coonor Ootacamund	849	
Burma Railway Extensions	7,060	
Katihar Godagiri	1,899	
Shadera-Sangla	600	
Tirhoot New Extensions	12,920	
Rameswaram Extension	1,406	
	29,257	

§ Is made up thus—

Bengal Canals	2,375
Madras "	819
Bombay "	2,301
	£ 5,495

(*b*) Includes £5,687, being Famine Relief Expenditure on Protective Irrigation Works in the Central Provinces.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1904-1905.

Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
...	...	...	93,317	...	6,76,42,314
...	...	...	...	...	—*62,802*
...	...	...	93,317	...	15,50,571
...	...	...	...	...	6,60,28,941
...	...	...	...	...	4,401,930
...	...	...	...	...	1,495,093
...	...	...	...	...	5,897,023
—*1,419*	10,95,023	17,90,703	9,80,438	2,96,402	53,09,004
...	—*7*	—*228*	...	...	—*305*
—*1,419*	10,95,016	17,90,475	9,80,438	2,96,402	53,08,699
—*95*	73,001	119,365	65,363	19,760	353,913
...	166	5,420	...	...	7,259
—*95*	73,167	124,785	65,363	19,760	361,172

N.—Ry. & Irrn. Capl. not charged to Revenue

No. 76.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR.					
					DEDUCT		
		Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	*Receipts on Capital Account.*	*Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET OUTLAY.
IMPERIAL. *India, General.*		R	R	R	R	R	R
Agra-Delhi Chord	1	60,33,144	2,01,605	...	*2,016*	*19,60,151*	42,72,581
Allahabad Jaunpur	2	5·78,490	30,906	254	...	...	6,09,650
Assam-Bengal { Part I	3	28,202	...	...	...	...	28,202
Assam-Bengal { Part II	4	18,97,122	...	62,863	...	...	19,59,985
Azikhal-Mangalore	5	30,36,283	2,48,372	11,22,400	*3,654*	...	44,03,401
Bellary-Kistna	6	...	...	...	...	...	...
Bellary-Royadrug	7	3,19,395	24,981	...	*21*	*2,12,452*	1,31,903
Bezwada Extension	8	2,698	...	...	...	...	2,698
Bhopal	9	86,359	...	...	...	...	86,359
Bilaspur-Etawah	10	...	...	...	...	...	...
Burma	11	...	...	...	...	...	...
" Extensions	12	11,48,672	2,59,727	16,98,213	...	...	31,06,612
Coonoor Ootacamund	13	2,08,769	22,679	3,766	...	...	2,35,214
Dhubri-Gowhati Extension	14	15,79,145	1,29,646	...	*1,695*	...	17,07,096
East Coast, Northern Section	15	...	...	...	...	...	...
East Indian	16	1,65,67,933	10,76,308	...	*26,071*	*7,25,090*	1,68,93,080
Eastern Bengal system	17	69,01,035	2,56,175	15,69,461	*7,414*	...	87,19,257
Frontier Railway Reserve Material	18	...	...	23	...	...	23
Guntakal-Mysore Frontier	19	9,341	...	...	...	...	9,341
Great Indian Peninsula	20	88,13,403	74,528	14,15,915	...	...	1,03,03,846
Hospet-Kottur	21	9,15,738	30,172	...	...	...	9,45,910
Jech Doab Southern Section	22	31,40,062	95,240	1,52,838	*787*	...	33,87,353
Jodhpur-Hyderabad (British Section)	23	5,673	...	4,650	...	...	10,323
Jullunder-Hoshiarpur	24	...	...	...	...	...	...
Katihar Gadagiri	25	43,800	32,169	5,59,105	...	...	6,35,074
Lower Sindh Extension	26	22,62,324	61,980	...	*394*	*11,70,109*	11,53,801
Lucknow-Bareilly	27	...	...	...	...	...	...
Ludhiana-Ferozepur	28	...	...	...	...	...	...
Morappur-Dharmapuri	29	3,60,850	31,637	...	*258*	*1,19,781*	2,72,448
Murshidabad Branch	30	37,53,168	1,96,292	...	*2,583*	*11,40,078*	28,06,799
Nagda Muttra	31	1,55,051	61,330	5,13,073	*9*	...	7,29,445
Nagpur-Chhattisgarh Depreciation Account	32	...	...	...	...	...	...
Nilgiri	33	13,525	*—38*	...	*2,912*	...	10,575
North-East line, Madras Railway	34	9,91,285	*—13*	...	...	*48,910*	9,42,362
North Western	35	72,09,149	45,745	5,88,334	*1*	...	78,43,227
Oudh and Rohilkhand	36	38,55,959	88,224	...	*1,789*	*8,92,972*	30,49,422
Palanpur-Deesa	37	...	...	...	...	...	...
Peshawar Railway Reserve Material	38	...	...	...	...	...	...
Petroleum Operations, Baluchistan	39	...	...	...	...	...	...
Quetta-Nushki	40	38,56,710	2,08,444	...	*12,448*	*8,09,813*	32,42,893
Rajputana-Malwa, including Godhra-Rutlam-Nagda	41	14,70,003	92	...	...	*9,50,655*	5,19,440
Rameswaram Extension	42	96,902	219	33	...	...	97,154
Ranaghat-Bhagwangola	43	...	...	...	...	...	...
Rewari Phulera Chord	44	31,19,843	1,50,664	...	*849*	*6,22,863*	26,46,795
Sabarmati-Dholka	45	...	...	...	...	...	...
Shadera Sangla	46	43,299	8,934	3,67,137	...	...	4,19,370
South Indian	47	12,12,935	49,795	...	...	*1,22,138*	11,40,592
Southern Mahratta (Depreciation on works)	48	...	...	...	...	...	...
Tinnevelly-Quilon (British Section)	49	5,73,265	32,534	...	...	*2,51,110*	3,54,689
Do. do. (Native State Section)	50	15,54,753	1,56,611	...	...	*6,81,797*	10,29,567
Tirhoot	51	20,44,628	16,045	2,57,907	...	...	23,18,580
" new extension	52	40,98,142	2,91,727	...	...	*10,17,089*	33,72,780
Tirupattur-Krishnagiri	53	6,34,774	40,670	...	*675*	*2,87,846*	3,86,923
Umaria Colliery (Depreciation on works)	54	...	...	...	...	...	...
Vizagapatam-Raipur	55	...	...	...	...	...	...
Warora Colliery	56	...	74	...	...	*78,974*	—78,900
State Railway Stores	57	...	...	7,606	...	...	7,606
Expenditure in England for Stores purchased and remaining unappropriated	58	...	...	4,79,046	...	...	4,79,046
TOTAL IMPERIAL	...	8,86,21,829	39,23,474	88,02.624	*63,576*	*1,10,91,828*	9,01,92,523
PROVINCIAL. *Assam.*							
Jorhat	59	2,297	...	...	*37*	*1,823*	437
LOCAL. *Madras.*							
Mayavaram-Mutupet	60	1,34,926	15,905	...	...	*57,514*	93,317
TOTAL CONSTRUCTION OF STATE RAILWAYS	...	8,87,59,052	39,39,379	88,02,624	*63,613*	*1,11,51,165*	9,02,86,277

Total Converted into £ at R15=£1	£	6,019,085
Charged to Revenue { Famine Relief and Insurance { India	£	97,121
Charged to Revenue { Famine Relief and Insurance { England	£	18,691
Charged to Revenue { Construction of Railways charged against Revenue	£	6,250
Charged to Revenue { Preliminary Expenditure, etc., not originally charged to Construction	£	...
Not charged to Revenue { India	£	4,401,930
Not charged to Revenue { England	£	1,495,093
TOTAL	£	6,019,085

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1904-1905.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR.						REMARKS.
	Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct Receipts on Capital Account.*	NET OUTLAY.	
	R	R	R	R	R	R	
1	1,06,03,785	5,44,228	2,57,617	1,14,05,630	*2,477*	1,14,03,153	
2	5,95,232	30,906	254	6,26,392	...	6,26,392	
3	36,72,627	...	...	36,72,627	...	36,72,627	
4	6,91,47,302	...	12,46,140	7,03,93,442	...	7,03,93,442	
5	52,33,510	4,69,279	20,65,238	77,68,027	*3,757*	77,64,270	
6	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
7	5,06,287	59,085	9	5,65,381	*27*	5,65,354	
8	10,62,339	1,17,275	...	11,79,614	*2,472*	11,77,142	
9	31,93,856	...	...	31,93,856	*4,111*	(b) 31,89,745	(b) Represents amount contributed by the State for Construction R30,42,816 and Survey Charges R60,570.
10	75,132	...	...	75,132	...	75,132	
11	7,02,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
12	12,54,575	2,59,727	16,98,213	32,12,515	...	32,12,515	
13	2,21,165	22,679	4,099	2,47,943	...	2,47,943	
14	31,78,696	2,27,303	...	34,05,999	*3,457*	34,02,542	
15	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
16	16,39,93,440	59,93,703	1,16,34,337	18,16,21,480	*1,01,25,653*	17,14,95,827	*See* u 76B.
17	11,31,26,491	57,62,814	55,71,679	12,44,60,984	*12,56,832*	12,32,04,152	*See* Account No. 76C.
18	...	33,546	43,64,654	43,98,200	*23*	43,98,177	
19	53,03,977	6,13,692	...	59,17,669	*82*	59,17,587	
20	3,18,17,167	14 64,422	87,14,572	4,19,96,161	*48,21,625*	3,71,74,536	*See* Account No. 76G
21	12,07,614	65,512	...	12,73,126	...	12,73,126	
22	40,06,978	1,43,462	3,46,973	44,97,413	*789*	44,96,624	
23	36,07,697	3,05,800	60,972	39 74,469	*1,430*	39,73,039	
24	14,531	...	...	14,531	...	14,531	
25	72,249	32,169	5,59,138	6,63,556	...	6,63,556	
26	30,55,097	1,18,961	65,730	32,39,788	*394*	32,39,394	
27	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
28	28,311	...	...	28,311	...	28,311	
29	3,93,950	67,068	1,01,524	5,62,542	*317*	5,62,225	
30	60,76,864	4,15,366	8,29,776	73,22,006	*3,689*	73,18,317	
31	2,06,158	61,330	5,13,073	7,80,561	*9*	7,80,552	
32	6,57,038	...	...	6,57,038	...	6,57,038	
33	35,85,863	1,750	...	35,87,613	*38,266*	35,49,347	
34	6,07,10,278	38,78,043	27,000	6,46,15,330	*62,444*	6,45,52,886	
35	39,24,40,307	2,36,90,229	1,28,81,843	42,90,12,379	*74,27,995*	42,15,84,384	*See* Account No 76E.
36	5,54,22,275	19 49,240	38,37,363	6,12,08,878	*35,05,164*	5,77,03,714	*See* Account No. 76D.
37	4,07,172	14,897	...	4,22,069	(a) *1,85,000*	2,37,069	(a) Contribution by the Palanpur Durbar.
38	...	...	2,88,641	2,88,641	...	2,88,641	
39	1,19,198	...	...	1,19,198	*11*	1,19,187	
40	62,13,795	4,47,941	3,12,470	69,74,206	*13,746*	69,60,460	
41	14,38,66,515	90,73,550	42,84,627	15,72,24,692	*2,87,731*	15,69,36,961	
42	1,17,984	219	33	1,18,236	...	1,18,236	
43	2,77,037	25,676	...	3,02,713	*263*	3,02,450	
44	38,63,219	2,45,032	49,209	41,57,460	*868*	41,56,592	
45	59,900	...	...	59,900	...	59,900	
46	52,298	8,934	3,67,137	4,28,369	...	4,28,369	
47	3,33,39,533	26,97,954	21,39,741	3,81,77,228	*39,30,904*	3,42,46,324	*See* Account No. 76F.
48	5,27,071	...	...	5,27,071	...	5,27,071	
49	38,02,217	4,49,751	83,421	43,35,389	...	43,35,389	
50	1,04,69,120	11,50,717	77,184	1,16,97,021	...	1,16,97,021	
51	4,90,75,621	28,93,783	12,81,251	5,32,50,655	...	5,32,50,655	
52	45,99,668	3,44,771	5,90,143	55,34,582	...	55,34,582	
53	7,32,171	80,494	29,294	8,41,959	*910*	8,41,049	
54	1,82,672	...	...	1,82,672	...	1,82,672	
55	2,45,035	...	...	2,45,035	...	2,45,035	
56	14,44,870	9,792	−*56,168*	13,98,494	*1,806*	13,96,688	
57	25,960	...	7,606	33,566	*2,520*	31,046	
58	...	...	7,21,655	7,21,655	...	7,21,655	
	1,32,28,27,926	7,46,64,101	6,49,56,457	1,46,24,48,484	*3,19,72,543*	1,43,04,75,941	
59	8,45,667	41,247	25,006	9,11,920	*4,359*	9,07,561	
60	23,14,720	4,62,812	58,352	28,35,884	...	28,35,884	
	1,32,59,88,313	7,51,68,160	6,50,39,815	1,46,61,96,288	*3,19,76,902*	1,43,42,19,386	
					£	95,614,626	
					£	5,001,124	*See* Account No. 50.
					£	40,441	
					£	4,311,893	*See* Accounts No. 52 and No. 68.
					£	954,145	
					£	55,064,437	
					£	30,242,586	
					£	95,614,626	

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76A—ACCOUNT of CAPITAL RAISED THROUGH COMPANIES TOWARDS OUTLAY on STATE RAILWAYS during, and to end of, the Year 1904-1905.

		During the year. East Indian Railway.	During the year. South Indian Railway.	To end of the year. East Indian Railway.	To end of the year. South Indian Railway.
Debentures raised (net)	Nominal amount £	700,000	400,000	6,500,300	1,400,000
	Cash received £	563,636	400,000	6,194,127	1,401,250
Receipts converted into rupees . .	R	84,54,549	60,00,000	9,73,86,480	2,10,57,237
Ditto reconverted into £ at R15=£1 .		563,636	400,000	6,492,432	1,403,816
		963,636		7,896,248	

No. 76B.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity . . .	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL DEBT	£	...	12,039,882	12,039,882
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	R	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	252	8,17,305	8,17,557
Land	,,	5,36,836	45,65,493	51,02,329
Formation	,,	25,35,752	68,25,453	93,61,205
Bridge-work	,,	24,01,664	1,49,58,003	1,73,59,667
Fencing	,,	1,23,589	15,72,970	16,96,559
Electric telegraph	,,	2,307	...	2,307
Ballast and Permanent-way	,,	33,61,270	3,40,73,421	3,74,34,691
Stations and Buildings	,,	30,04,815	2,41,58,181	2,71,62,996
Plant	,,	11,09,586	61,98,919	73,08,505
Ferries, etc.	,,	...	12,11,868	12,11,868
Rolling-stock	,,	32,33,616	4,82,18,847	5,14,52,463
General Charges	,,	10,76,308	49,17,395	59,93,703
New Minor Works	,,	19,319	38,020	57,339
Suspense Accounts	,,	*—7,25,090*	1,23,59,427	1,16,34,337
Exchange	,,	...	1,69,960	1,69,960
Collieries Block	,,	2,38,927	19,71,798	22,10,725
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE .	,,	1,69,19,151	16,47,02,329	18,16,21,480
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new Undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale-proceeds of surplus stores and dismantled buildings, etc. .	,,	*26,071*	*16,12,075*	*16,38,146*
Total Deductions .	,,	*26,071*	*1,00,99,582*	*1,01,25,653*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE .	R	1,68,93,080	15,46,02,747	17,14,95,827
Ditto Ditto converted into £ at R15=£1 .	£	**1,126,205**	**10,306,850**	**11,433,055**
TOTAL DEBT AND CAPITAL OUTLAY .	£	1,126,205	22,346,732	23,472,937
CHARGED IN ENGLAND .	£	...	12,032,765	12,032,765
CHARGED IN INDIA .	£	1,126,205	10,313,967	(a) 11,440,172

(a) Includes the debt of £7,117 (R1,06,750) incurred in India on the purchase.

No. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL DEBT	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	R	7,11,399	...	7,11,399
Overdrawn Capital to 30th June 1884	,,	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	,,	1,99,992	6,006,58	8,00,650
Land	,,	4,85,983	66,74,437	71,60,420
Formation	,,	8,47,358	70,48,877	78,96,235
Bridge-work	,,	7,65,194	1,67,33,287	1,74,98,481
Fencing	,,	1,30,427	23,77,355	25,07,782
Electric Telegraph	,,	...	26,067	26,067
Ballast and Permanent-way	,,	19,88,432	2,75,69,985	2,95,58,417
Stations and Buildings	,,	10,43,684	1,45,09,622	1,55,53,306
Plant	,,	1,28,830	25,97,531	27,26,361
Ferries, etc.	,,	1,62,026	20,29,546	21,91,572
Rolling-stock	,,	4,37,710	2,39,56,077	2,43,93,787
General Charges	,,	2,56,175	55,06,639	57,62,814
Suspense Accounts	,,	15,69,461	40,02,218	55,71,679
Exchange	,,	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	87,26,671	11,57,34,313	12,44,60,984
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz*:—				
(1) Value of Stores made over to the new Undertaking	,,	...	7,27,879	7,27,879
(2) Other Receipts on Capital Account	,,	7,414	5,21,539	5,28,953
Total Deductions	,,	7,414	12,49,418	12,56,832
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	87,19,257	11,44,84,895	12,32,04,152
Ditto Ditto converted into £ at R15=£1	£	581,284	7,632,326	8,213,610
TOTAL DEBT AND CAPITAL OUTLAY	£	581,284	9,202,110	(a) 9,783,394
CHARGED IN ENGLAND	£	327,722	5,482,215	5,809,937
CHARGED IN INDIA	£	253,562	3,719,895	3,973,457

(a) Made up as under:—

Eastern Bengal, to close of 1892-93	3,147,860
Northern ,, do. do.	1,618,815
Dacca do. do.	446,699
Assam-Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do.	88,679
Outlay on the system from 1893-94 to 1904-1905	3,572,139
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	9,783,394

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL DEBT	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	3,15,162	3,15,162
Land	"	72,161	13,58,520	14,30,681
Formation	"	83,156	23,18,154	24,01,310
Bridge-work	"	9,10,400	1,10,28,784	1,19,39,184
Fencing	"	2,25,584	21,87,661	24,13,245
Ballast and Permanent-way	"	7,45,445	1,84,43,245	1,91,88,690
Stations and Buildings	"	11,52,247	68,81,654	80,33,901
Plant	"	1,33,166	9,62,275	10,95,441
Rolling-stock	"	5,33,800	80,70,861	86,04,661
General Charges	"	88,224	18,61,016	19,49,240
Suspense Accounts	"	*—8,92,972*	47,30,334	38,37,362
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	30,51,211	5,81,57,666	6,12,08,877
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	"	*1,789*	*2,01,321*	*2,03,110*
Total Deductions	"	*1,789*	*35,03,374*	*35,05,163*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	30,49,422	5,46,54,292	5,77,03,714
Ditto Ditto converted into £ at R15=£1	£	**203,295**	**3,643,619**	**3,846,914**
TOTAL DEBT AND CAPITAL OUTLAY	£	203,295	13,979,668	(a)14,182,963
CHARGED IN ENGLAND	£	108,346	12,285,812	12,394,158
CHARGED IN INDIA	£	94,949	1,693,856	1,788,805

(a) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95	10,715,115
" Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
" Rae Bareli-Benares section to close of 1897-98	508,322
Outlay from 1895-96 to 1903-1904	1,604,418
Outlay on the Allahabad Fyzabad Railway	710,239
TOTAL	14,182,963

No. 76E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE: Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	"	*—808*	38,13,265	38,12,457
Land	"	74,330	39,06,002	39,80,332
Formation	"	4,18,621	6,33,53,532	6,37,72,153
Bridge-work	"	3,72,755	9,22,43,022	9,26,15,777
Fencing	"	23,142	49,76,056	49,99,198
Electric Telegraph	"	...	1,78,227	1,78,227
Ballast and Permanent-way	"	14,63,229	10,68,21,831	10,82,85,060
Stations and Buildings	"	20,94,170	3,85,67,318	4,06,61,488
Plant	"	92,338	91,99,043	92,91,381
Ferries	"	*—71,000*	6,61,268	5,90,268
Rolling-stock	"	27,42,372	4,91,85,244	5,19,27,616
General Charges	"	45,745	2,36,44,484	2,36,90,229
Suspense Accounts	"	5,88,334	1,22,93,509	1,28,81,843
Exchange	"	...	94,55,880	94,55,880
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	78,43,228	42,11,69,151	42,90,12,379
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*1*	*25,91,343*	*25,91,344*
Total Deductions	"	*1*	*74,27,994*	*74,27,995*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	78,43,227	41,37,41,157	42,15,84,384
Ditto Ditto converted into £ at R15 = £1	£	522,882	27,582,744	28,105,626
TOTAL DEBT AND CAPITAL OUTLAY	£	522,882	32,494,365	(a)33,017,247
CHARGED IN ENGLAND	£	561,716	16,610,055	17,171,771
CHARGED IN INDIA	£	*—38,834*	15,884,310	15,845,476

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
" Indus Valley Railway, to close of 1884-85	5,060,775
" Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
" Sind-Pishin, Southern Section, ditto	942,096
Outlay on the North-Western system from 1885-86 to 1904-1905	16,821,233
TOTAL	33,017,247

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	....	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557; *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	—6,500	5,79,004	5,72,504
Land	"	—48,471	12,24,088	11,75,617
Formation	"	20,864	31,63,386	31,84,250
Bridge-work	"	89,855	62,82,103	63,71,958
Fencing	"	99,440	4,59,809	5,59,249
Electric Telegraph	"	267	34,959	35,226
Ballast and Permanent-way	"	1,18,752	88,95,783	90,14,535
Stations and Buildings	"	4,67,035	38,92,710	43,59,745
Plant	"	46,697	5,13,109	5,59,806
Rolling-Stock	"	4,24,996	68,39,287	72,64,283
General Charges	"	49,795	26,48,159	26,97,954
Suspense Accounts	"	—1,22,138	22,61,879	21,39,741
Exchange	"	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	11,40,592	3,70,36,636	3,81,77,228
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	34,14,850	34,14,850
(2) Other Receipts on Capital Account	"	...	5,16,054	5,16,054
Total Deductions	"	...	39,30 904	39,30,904
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	11,40,592	3,31,05,732	3,42,46,324
Ditto Ditto converted into £ at R15=£ 1	£	76,039	2,207,049	2,283,088
TOTAL DEBT AND CAPITAL OUTLAY	£	76,039	6,899,606	(a) 6,975,645
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	£	76,039	1,535,457	1,611,496

(a) Made up as under:—

Outlay on the South Indian Railway	6,526,043
" " Pamban Franch	449,602
TOTAL	6,975,645

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	"	14	2,32,488	2,32,502
Land	"	7,54,756	3,55,304	11,10,060
Formation	"	1,80,360	15,04,655	16,85,015
Bridge-work	"	5,13,369	37,42,794	42,56,163
Fencing	"	18,431	7,76,808	7,95,239
Electric Telegraph	"	210	16,439	16,649
Ballast and Permanent-way	"	42,87,377	82,79,871	1,25,67,248
Stations and Buildings	"	9,32,381	32,75,943	42,08,324
Plant	"	99,418	4,52,629	5,52,047
Rolling-stock	"	14,18,073	9,36,926	23,54,999
General Charges	"	74,528	13,89,894	14,64,422
Collieries General Block Account	"	6,09,014	...	6,09,014
Suspense Accounts	"	14,15,915	72,98,657	87,14,572
Exchange	"	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	1,03,03,846	3,16,92,315	4,19,96,161
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	"	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	"	...	*56,507*	*56,507*
Total Deductions	"	...	*48,21,625*	*48,21,625*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,03,03,846	2,68,70,690	3,71,74,536
Ditto ditto converted into £ at R15=£1	£	686,923	1,791,379	2,478,302
TOTAL DEBT AND CAPITAL OUTLAY	£	686,923	7,713,729	8,400,652
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	686,923	1,253,723	1,940,646

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1904-1905.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
MAJOR IRRIGATION WOR S.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Burma.														
Mandalay Canal Project	56,333	56,395	215	*—8,603*	1,04,340	*—50,125*	1,54,465	42,32,875	7,70,552	95,642	731	50,99,800	*9,738*	50,90,062
Shwebo Canal Project	7,10,575	1,29,557	9,583	3,424	8,53,139	*3,940*	8,49,199	31,88,867	4,61,751	1,75,590	5,056	38,31,264	*10,463*	38,20,801
Mon Canal Project	1,08,567	48,906	6,410	5,647	1,69,530	*307*	1,69,223	1,51,927	74,131	18,543	5,727	2,50,328	*307*	2,50,021
TOTAL	8,75,475	2,34,858	16,208	468	11,27,009	*—45,878*	11,72,887	75,73,669	13,06,434	2,89,775	11,514	91,81,392	*20,508*	91,60,884
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*26,020*	*12,436*	*326*	...	*38,782*	...	*38,782*
	8,75,475	2,34,858	16,208	468	11,27,009	*—45,878*	11,72,887	75,47,649	12,93,998	2,89,449	11,514	91,42,610	*20,508*	91,22,102
Bengal.														
Orissa Project	24,470	3,797	...	...	28,267	*530*	27,737	1,93,09,519	47,19,476	20,71,666	...	2,61,00,661	*1,01,519*	2,59,99,142
Midnapur Canal	3,274	754	...	...	4,028	...	4,028	54,79,683	19,30,603	9,18,848	...	83,29,134	*31,558*	82,97,576
Tidal Canal	...	...	...	...	...	...	...	18,26,939	5,83,411	1,42,304	...	25,52,654	*1,013*	25,51,641
Sone Project	2,716	624	25	...	3,365	*924*	2,441	1,88,98,300	52,22,706	21,03,559	...	2,62,84,565	*4,77,733*	2,58,06,832
TOTAL	30,460	5,175	25	...	35,660	*1,454*	34,206	4,55,14,441	1,24,56,196	52,96,377	...	6,32,67,014	*6,11,823*	6,26,55,191
Deduct—Outlay charged against Revenue (Account No. 65A)	*30,460*	*5,175*	*25*	...	*35,660*	*35*	*35,625*	*10,22,184*	*2,35,150*	*1,03,534*	...	*13,60,868*	*147*	*13,60,721*
	...	...	...	...	...	*1,419*	*—1,419*	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	*6,11,676*	6,12,94 470
United Provinces of Agra and Oudh.														
Ganges Canal	1,73,993	38,663	2,522	1,751	2,16,929	*14,637*	2,02,292	2,44,40,233	40,79,186	2,67,264	2,50,939	2,90,37,622	*2,14,087*	2,88 23,535
Lower Ganges Canal	1,55,628	30,560	1,992	40,462	2,28,642	*1,955*	2,26,687	2,69,70,718	53,68,694	19,12,875	3,69,401	3,46,21,688	*4,52,138*	3,41,69,550
Agra Canal	1,14,767	25,702	1,676	*—3,354*	1,38,791	*66*	1,38,725	75,54,236	16,66,763	3,49,085	74,628	96,44,712	*48,686*	95,96,026
Eastern Jumna Canal	1,46,774	30,148	1,965	9,069	1,87,956	*156*	1,87,800	35,94,126	7,14,039	54,201	1,18,430	44,80,796	*13,303*	44 67,493
Fatehpur Branch, Lower Ganges Canal	36,914	4,616	301	*—5,238*	36,593	*1,552*	35,041	25,77,382	6,08,611	48,927	43,369	32,78,289	*12,401*	32,65,888
Mat Branch, Ganges Canal	2,29,128	33,618	2,343	41,867	3,06,956	..	3,06,956	9,89,424	2,05,098	23,944	1,08,226	13,26,692	*122*	13,26,570
TOTAL	8,57,204	1,63,307	10,799	84,557	11,15,867	*18,366*	10,97,501	6,61,26,119	1,26,42,391	26,56,296	9,64,993	8,23,89,799	*7,40,737*	8,16,49,062
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*42,265*	*39,872*	*367*	...	*82,504*	*3*	*82,501*
	8,57,204	1,63,307	10,799	84,557	11,15,867	*18,366*	10,97,501	6,60,83,854	1,26,02,519	26,55,929	9,64,993	8,23,07,295	*7,40,734*	8,15,66,561

Punjab.														
Western Jumna Canal, including Sirsa Branch	15,521	3,567	233	—*19,470*	—*149*	...	—*149*	1,28,86,535	32,74,055	2,14,334	1,11,342	1,64,86,266	*11,481*	1,64,74,785
Bari Doab Canal	1,00,548	13,141	2,140	11,339	1,27,168	...	1,27,168	1,49,90,194	33,02,909	5,92,038	2,44,053	1,91,29,194	*16,955*	1,91,12,239
Sirhind Canal	42,262	9,826	641	9,917	62,646	...	62,646	1,69,48,804	45,61,001	20,98,652	1,36,863	2,37,45,320	*1,07,518*	2,36,37,802
Upper Chenab Canal	5,103	17,578	4,757	2,924	30,362	...	30,362	5,103	17,578	4,757	2,924	30,362	...	30,362
Lower Chenab Canal	1,39,947	30,128	1,565	—*46,555*	1,25,085	...	1,25,085	2,22,19,135	41,51,268	6,02,247	4,59,880	2,74,32,530	*14,403*	2,74,18,127
Upper Sutlej Inundation Canal	1,185	117	7	—*3,117*	—*1,808*	...	—*1,808*	12,88,021	2,79,285	23,526	31,346	16,22,178	*156*	16,22,022
Sidhnai Canal	...	...	...	1,633	1,633	...	1,633	9,36,453	2,62,397	37,911	26,293	12,63,054	*224*	12,62,830
Upper Jhelum Canal	3,382	8,136	835	1,071	13,424	...	13,424	3,382	8,136	835	1,071	13,424	...	13,424
Lower Jhelum "	8,40,588	1,35,536	10,812	—*69,150*	9,17,786	...	9,17,786	1,12,35,075	18,59,207	4,07,042	4,42,483	1,39,43,807	*6,805*	1,39,37,002
Indus Inundation Canal	4,76,630	1,08,840	7,098	3,058	5,95,626	...	5,95,626	12,60,659	2,23,301	9,545	6,403	14,99,908	*63,616*	14,36,292
TOTAL	16,25,166	3,26,869	28,088	—*1,08,350*	18,71,773	...	18,71,773	8,17,73,361	1,79,39,137	39,90,887	14,62,658	10,51,66,043	*2,21,158*	10,49,44,885
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*13,96,822*	*1,95,871*	*16,139*	...	*16,08,832*	*63,696*	*15,45,136*
	16,25,166	3,26,869	28,088	—*1,08,350*	18,71,773	...	18,71,773	8,03,76,539	1,77,43,266	39,74,748	14,62,658	10,35,57,211	*1,57,462*	10,33,99,749
Madras.														
Godávari Delta System	1,52,157	27,934	...	...	1,80,091	...	1,80,091	87,79,424	20,96,147	8,85,942	...	1,17,61,513	*933*	1,17,60,580
Kistna Delta System	3,63,454	72,057	500	...	4,36,011	573	4,35,438	1,11,54,676	25,13,329	6,82,972	...	1,43,50,977	*17,496*	1,43,33,481
Pennér River Canal	59,686	9,724	1,111	...	70,521	*16*	70,505	43,84,667	9,33,355	1,44,158	...	54,62,180	*904*	54,61,276
Cauvery Delta System	96,894	12,314	2,193	...	1,11,401	...	1,11,401	24,88,677	5,40,192	90,145	...	31,19,014	*1,985*	31,17,029
Srivaikuntam System	49,163	3,482	...	...	52,645	...	52,645	11,83,350	3,00,762	10,524	...	14,94,636	*369*	14,94,267
Kurnool Canal	7,312	1,461	...	...	8,773	...	8,773	2,19,68,388	23,180	...	...	2,19,91,568	*2,24,115*	2,17,67,453
Barur Tank Project	3,024	489	...	...	3,513	...	3,513	3,29,342	75,496	6,931	...	4,11,769	*22*	4,11,747
Periyár Project	1,10,310	20,256	...	...	1,30,566	*209*	1,30,357	68,22,821	14,77,350	7,23,931	...	90,24,102	*14,733*	90,09,369
TOTAL	8,42,000	1,47,717	3,804	...	9,93,521	*798*	9,92,723	5,71,11,345	79,59,811	25,44,603	...	6,76,15,759	*2,60,557*	6,73,55,202
Deduct—Outlay charged against Revenue (Account No. 65A)	*10,336*	*1,950*	...	...	*12,286*	...	*12,286*	*1,13,241*	*24,793*	*48*	...	*1,38,082*	...	*1,38,082*
	8,31,664	1,45,767	3,804	...	* 9,81,235	*798*	9,80,437	5,69,98,104	79,35,018	25,44,555	...	6,74,77,677	*2,60,557*	6,72,17,120

N.—Ry. and Irn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1904-1905—*contd.*

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Bombay.														
Desert Canal	16,349	3,760	36	...	20,145	...	20,145	20,91,113	4,74,304	25,382	...	25,90,799	*37*	25,90,762
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	*19*	16,57,544
Eastern Nara Works	57,760	14,856	1,108	...	73,724	...	73,724	50,91,703	12,33,489	58,605	...	63,83,797	*176*	63,83,621
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,060	...	4,92,213	*1,288*	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kádva River Works	*—598*	*—136*	...	...	*—734*	...	*—734*	5,96,701	1,53,601	17,016	...	7,67,318	*140*	7,67,178
Krishna Canal	248	53	...	...	301	...	301	6,76,035	1,42,520	1,682	...	8,20,237	...	8,20,237
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	28,077	6,106	600	168	34,951	...	34,951	57,77,211	10,44,735	1,20,312	...	69,42,258	*12,226*	69,30,032
Unharwah Canal	3,896	896	...	...	4,792	...	4,792	5,28,129	1,11,708	2,258	...	6,42,095	...	6,42,095
Jamrao Canal	*—1,48,243*	*—34,285*	*—16,061*	...	*—1,98,589*	...	*—1,98,589*	65,47,553	13,18,130	1,68,002	4,606	80,38,291	*982*	80,37,309
Dad Canal	35,071	9,388	108	...	44,567	...	44,567	18,81,399	3,04,156	16,327	...	22,01,882	*34*	22,01,848
Nasrat Canal	1,00,011	20,390	806	...	1,21,207	...	1,21,207	14,47,636	1,84,256	6,630	...	16,38,522	*158*	16,38,364
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	1,95,080	35,476	...	...	2,30,556	...	2,30,556	10,74,755	2,32,293	7,254	...	13,14,302	*6*	13,14,296
TOTAL	2,87,651	56,504	*—13,403*	168	3,30,920	...	3,30,920	2,91,56,699	58,90,849	4,69,612	4,606	3,55,21,766	*16,498*	3,55,05,268
Deduct—Outlay charged against Revenue (Account No. 65A)	*27,727*	*6,023*	*600*	*168*	*34,518*	...	*34,518*	*10,84,317*	*2,58,032*	*10,517*	...	*13,52,866*	*207*	*13,52,659*
	2,59,924	50,481	*—14,003*	...	2,96,402	...	2,96,402	2,80,72,382	56,32,817	4,59,095	4,606	3,41,68,900	*16,291*	3,41,52,609
TOTAL OUTLAY ON CONSTRUCTION	45,17,956	9,34,430	45,521	*—23,157*	54,74,750	*-25,260*	55,00,010	28,72,55,634	5,81,94,818	1,52,47,550	24,43,771	36,31,41,773	*18,71,281*	36,12,70,492
Deduct—Total charged against Revenue	*68,523*	*13,148*	*625*	*168*	*82,464*	*35*	*82,429*	*36,84,849*	*7,66,154*	*1,30,931*	...	*45,81,934*	*64,053*	*45,17,881*
	44,49,433	9,21,282	44,896	*—23,325*	53,92,286	*—25,295*	54,17,581	28,35,70,785	5,74,28,664	1,51,16,619	24,43,771	35,85,59,839	*18,07,228*	35,67,52,611
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	5,40,24,150
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	54,17,581	...	...	...	...	...	...	30,27,28,461
Total converted into £ at R15						£	361,172						£	20,181,897
India						£	353,913						£	17,064,508
England						£	7,259						£	[illegible]

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1904-1905.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R 1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557; *Less*—Capital deposited by New Company . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

INDIA

PARTICULARS.	No. of Items.	OTHER PUBLIC WORKS. Director General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	RAJPUTANA. Other Public Works.	RAJPUTANA. Irrigation.	RAJPUTANA. TOTAL.	BALUCHISTAN. Other Public Works.	BALUCHISTAN. Irrigation.	BALUCHISTAN. TOTAL.
		R	R	R	R	R	R	R	R	R	R	R
DIRECTION.												
Chief Engineer and Secretariat.												
Director-General and Assistants	1	1,10,603	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	1,85,919	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	536	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,31,247	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	23,847	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	34,061	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	2,864	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	4,89,077	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	20,605	...	20,605	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,722	...	...	14,767	...	14,767	...	...	...
Travelling Allowances	13	...	...	...	...	...	4,125	...	4,125	...	...	...
Office Expenses	14	...	...	147	...	...	5,692	...	5,692	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	..	...	1,869	...	...	45,189	...	45,189	...	...	..
TOTAL DIRECTION	18	4,89,077	...	1,869	...	...	45,189	...	45,189	...	..	...
CONSTRUCTION.												
Engineer Establishment	19	10,24,668	28,613	10,125	4,200	...	33,190	...	33,190	...	...	...
Upper Subordinates	20	3,90,343	8,819	13,533	...	8,189	14,115	...	14,115	...	720	720
Lower Subordinates	21	1,13,605	6,908	3,125	245	...	8,056	...	8,056	...	...	...
Petty Establishment	22	77,149	5,333	759	90	905	1,380	...	1,380	...	3,470	3,470
Office ditto	23	3,65,479	10,242	6,366	1,893	...	11,216	...	11,216	...	...	...
Medical ditto	24	...	...	...	...	...	...	...	...	...	60	60
Accountants	25	64,106	3,511	2,544	1,800	...	3,126	...	3,126	...	...	...
Travelling Allowances	26	2,51,720	11,804	9,613	1,732	...	9,230	...	9,230	...	878	878
Office Expenses	27	1,13,981	3,022	2,382	295	3	4,372	...	4,372	...	460	460
Presidency and Local Allowances	28	54,777	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	29	3,591	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	24,59,419	78,252	48,447	10,255	9,097	84,685	...	84,685	...	5,588	5,588
ACCOUNTS.												
Examiners, Deputies and Assistants	31	39,264	...	...	...	...	10,251	...	10,251	...	...	...
Accountants	32	40,094	...	2,000	...	...	4,136	...	4,136	...	...	...
Office Establishment	33	43,979	...	...	...	...	6,798	...	6.798	...	764	764
Travelling Allowances	34	7,607	...	...	...	...	1,399	...	1,399	...	...	...
Office Expenses	35	5,304	...	...	...	...	1,192	...	1,192	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,36,248	...	2,000	...	...	23,776	...	23,776	...	764	764
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	...	...	...	...	...	...	...	...
DISTRICT BOARDS	40	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	41	...	...	...	...	...	...	...	...	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	42	...	...	...	...	...	...	1,260	1,260	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	43	...	...	...	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	44	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	45	2,44,009	...	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	46	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED.	47	33,28,753	78,252	52,316	10,255	9,097	1,53,650	1,260	1,54,910	...	6,352	6,352
Add—Charges by other Branches and Departments, etc.	48	14,567	37,485	1,558	...	...	−925	82,761	81,836	73,681	1,374	75,055
TOTAL	49	33,43,320	1,15,737	53,874	10,255	9,097	1,52,725	84,021	2,36,746	73,681	7,726	81,407
Deduct—Charges to other Branches and Departments, etc.	50	7,01,486	7,987	38	5,812	...	57,243	...	57,243	...	...	...
GRAND TOTAL	51	26,41,834	1,07,750	*53,836	4,443	9,097	95,482	84,021	1,79,503	73,681	7,726	81,407

* Includes R2,666 on account of Irrigation.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1905.

Railways.)

No. of Item.	GENERAL.			CENTRAL PROVINCES.			BERAR.	BURMA.			ASSAM.	CARRIED FORWARD.		
	TOTAL.													
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,10,603	...	1,10,603	...	...	...	...	...	...	...	...	1,10,603	...	1,10,603
2	1,85,919	...	1,85,919	50,603	...	50,603	...	66,642	...	66,642	...	3,03,164	...	3,03,164
3	536	...	536	...	...	...	...	...	...	...	...	536	...	536
4	1,31,247	...	1,31,247	65,678	...	65,678	...	75,140	...	75,140	...	2,72,065	...	2,72,065
5	23,847	...	23,847	4,900	...	4,900	...	1,978	...	1,978	...	30,725	...	30,725
6	34,061	...	34.061	16,401	...	16,401	...	14,347	...	14,347	...	64,809	...	64,809
7	2,864	...	2,864	...	...	...	...	156	...	156	...	3,020	...	3,020
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	4,89,077	...	4,89,077	1,37,582	...	1,37,582	...	1,58,263	...	1,58,263	...	7,84,922	...	7,84,922
10	20,605	...	20,605	47,202	17,279	64,481	...	1,02,610	...	1,02,610	27,204	1,97,621	17,279	2,14,900
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	16,489	...	16,489	36,209	15,269	51,478	...	1,00,182	...	1,00,182	25,530	1,78,410	15,269	1,93,679
13	4,125	...	4,125	6,576	3,051	9,627	...	11,845	...	11,845	3,163	25,709	3,051	28,760
14	5,839	...	5,839	8,881	4,519	13,400	...	12,607	...	12,607	4,230	31,557	4,519	36,076
15	...	...	...	...	...	...	...	120	...	120	3,626	3,746	...	3,746
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	47,058	...	47,058	98,868	40,118	1,38,986	...	2,27,364	...	2,27,364	62,753	4,37,043	40,118	4,77,161
18	5,36,135	...	5,36,135	2,36,450	40,118	2,76,568	...	3,85,627	...	3,85,627	63,753	12,21,965	40,118	12,62,083
19	11,00,796	...	11,00,796	1,25,934	61,436	1,87,370	64,541	5,52,345	83,096	6,35,441	1,04,406	19,48,022	1,44,532	20,92,554
20	4,34,999	720	4,35,719	65,789	17,950	83,739	21,787	2,60,933	9,204	2,70,137	96,257	8,79,765	27,874	9,07,639
21	1,31,939	...	1,31,939	60,133	31,089	91,222	15,647	1,19,158	22,154	1,41,312	29.107	3,55,984	53,243	4,09,227
22	85,616	3,470	89,086	14,837	1,947	16,784	3,775	33,757	5,889	39,646	11,073	1,49,058	11,306	1,60,364
23	3,95,196	...	3,95,196	13,287	28,626	41,913	16,102	2,78,967	24,549	3,03,516	86,641	7,90,193	53,175	8,43,368
24	...	60	60	70	174	244	...	6,261	2,153	8,414	...	6,331	2,387	8,718
25	75,087	...	75,087	72,391	2,432	74,823	3,176	54,284	6,116	60,400	12,835	2,17,773	8,548	2,26,321
26	2,84,099	878	2,84,977	71,078	19,237	90,315	26,565	2,54,872	30,479	2,85,351	71,077	7,07,691	50,594	7,58,285
27	1,24,055	460	1,24,515	19,695	9,020	28,715	8,473	68,172	5,762	73,934	21,927	2,42,322	15,242	2,57,564
28	54,777	...	54,777	...	...	...	...	1,79,027	16,874	1,95,901	27,436	2,61,240	16,874	2,78,114
29	3,591	...	3,591	...	...	...	...	...	...	...	...	3,591	...	3,591
30	26,90,155	5,588	26,95,743	4,43,214	1,71,911	6,15,125	1,60,066	18,07,776	2,06,276	20,14,052	4,60,759	55,61,970	3,83,775	59,45,745
31	49,515	...	49.515	17,959	...	17,959	...	34,966	...	34,966	15,002	1,17,442	...	1,17,442
32	46,230	...	46,230	9,817	...	9,817	...	23,646	...	23,646	8,104	87,797	...	87,797
33	50,777	764	51,541	23,070	...	23,070	...	45,266	...	45,266	14,012	1,33,125	764	1,33,889
34	9,006	...	9,006	3,322	...	3,322	...	2,552	...	2,552	2,900	17,780	...	17,780
35	6,496	...	6,496	7,617	3,334	10,951	...	1,593	...	1,593	1,579	17,285	3,334	20,619
36	...	...	...	...	...	...	...	5,063	...	5,063	2,131	7,194	...	7,194
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,62,024	764	1,62,788	61,785	3,334	65,119	...	1,13,086	...	1,13,086	43,728	3,80,623	4,098	3,84,721
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,260	1,260	...	183	183	...	...	...	...	...	...	1,443	1,443
41	...	...	...	...	...	...	...	...	3,64,661	3,64,661	...	...	3,64,661	3,64,661
42	...	...	...	...	1,924	1,924	...	...	...	...	...	...	1,924	1,924
43	...	...	...	...	...	...	...	1,167	...	1,167	...	1,167	...	1,167
44	2,44,009	...	2,44,009	...	...	...	...	...	...	...	...	2,44,009	...	2,44,009
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	36,32,323	7,612	36,39,935	7,41,449	2,17,470	9,58,919	1,60,066	23,07,656	5,70,937	28,78,593	5,68,240	74,09,734	7,96,019	82,05,753
47	1,26,366	84,135	2,10,501	3,165	22,075	25,240	23,850	6,391	−120	6,271	1,800	1,61,662	1,06,090	2,67,752
48	37,58,689	91,747	38,50,436	7,44,614	2,39,545	9,84,159	1,83,916	23,14,047	5,70,817	28,84,864	5,70,130	75,71,396	9,02,109	84,73,505
49	7,72,566	...	7,72,566	39,115	−127	38,988	20,414	6,87,245	14,115	7,01,360	10,843	15,30,183	18,988	15,49,171
50	29,86,123	91,747	30,77,870	7,05,499	2,39,672	9,45,171	1,63,502	16,26,802	5,56,702	21,83,504	5,59,287	60,41,213	8,83,121	69,24,334

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R
DIRECTION.													
Chief Engineer and Secretariat													
Director-General and Assistants	1	1,10,603	...	1,10,603	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	3,03,164	...	3,03,164	88,579	...	88,579	37,249	50,767	88,016	48,750	1,10,850	1,59,600
Upper and Lower Subordinates	3	536	...	536	...	...	...	...	...	...	...	...	...
Office Establishment	4	2,72,065	...	2,72,065	1,09,120	...	1,09,120	50,217	43,100	93,317	44,341	42,026	86,367
Travelling allowances	5	30,725	...	30,725	6,472	...	6,472	5,112	6,097	11,209	4,440	6,702	11,142
Office expenses	6	64,809	...	64,809	16,282	...	16,282	13,940	14,285	28,225	16,103	37,152	53,255
Presidency and local allowances	7	3,020	...	3,020	8,583	...	8,583	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	964	...	964	...	...	...	...	...	...
TOTAL	9	7,84,922	...	7,84,922	2,30,000	...	2,30,000	1,06,518	1,14,249	2,20,767	1,13,634	1,96,730	3,10,364
Superintending Engineers.													
Superintending Engineers and Assistants	10	1,97,621	17,279	2,14,900	48,702	79,732	1,28,434	59,237	74,450	1,33,687	57,810	1,19,376	1,77,186
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	531	531
Office and Petty Establishments	12	1,78,410	15,269	1,93,679	37,349	43,896	81,245	19,994	33,368	53,362	28,440	58,012	86,452
Travelling allowances	13	25,709	3,051	28,760	6,648	10,319	16,967	7,466	9,851	17,317	6,322	8,610	14,932
Office expenses	14	31,557	4,519	36,076	7,561	7,376	14,937	6,519	13,211	19,730	7,332	24,901	32,233
Presidency and local allowances	15	3,746	...	3,746	2,945	...	2,945	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	720	943	1,663	...	...	...	...	...	...
TOTAL	17	4,37,043	40,118	4,77,161	1,03,925	1,42,266	2,46,191	93,216	1,30,880	2,24,096	99,904	2,11,430	3,11,334
TOTAL DIRECTION	18	12,21,965	40,118	12,62,083	3,33,925	1,42,266	4,76,191	1,99,734	2,45,129	4,44,863	2,13,538	4,08,160	6,21,698
CONSTRUCTION.													
Engineer Establishment	19	19,48,022	1,44,532	20,92,554	1,50,562	2,02,889	3,53,451	2,49,920	3,19,577	5,69,497	2,71,176	6,73,860	9,45,036
Upper Subordinates	20	8,79,765	27,874	9,07,639	95,114	1,39,902	2,35,016	1,54,451	85,234	2,39,685	67,182	1,35,238	2,02,420
Lower Subordinates	21	3,55,984	53,243	4,09,227	31,442	96,501	1,27,943	61,158	1,12,153	1,73,311	39,274	1,61,788	2,01,062
Petty Establishment	22	1,49,058	11,306	1,60,364	8,557	39,482	48,039	9,505	73,053	82,558	12,996	1,47,036	1,60,032
Office ditto	23	7,90,193	53,175	8,43,368	77,112	1,05,612	1,82,724	1,41,627	1,30,726	2,72,353	86,115	2,36,075	3,22,190
Medical ditto	24	6,331	2,387	8,718	2,670	7,757	10,427	19,115	16,689	35,804	794	45,246	46,040
Accountants	25	2,17,773	8,548	2,26,321	15,382	25,509	40,891	18,155	36,253	54,408	21,451	41,582	63,033
Travelling allowances	26	7,07,691	50,594	7,58,285	73,877	1,26,459	2,00,336	1,31,775	1,73,489	3,05,264	76,706	2,37,401	3,14,107
Office expenses	27	2,42,322	15,242	2,57,564	22,730	29,971	52,701	33,379	57,950	91,329	35,225	76,856	1,12,081
Presidency and local allowances	28	2,61,240	16,874	2,78,114	8,287	2,055	10,342	...	...	...	...	...	...
Presidency house-rent	29	3,591	...	3,591	5,043	2,162	7,205	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	55,61,970	3,83,775	59,45,745	4,90,776	7,78,299	12,69,075	8,19,085	10,05,124	18,24,209	6,10,919	17,55,082	23,66,001
ACCOUNTS.													
Examiners, Deputies and Assistants	31	1,17,442	...	1,17,442	30,180	...	30,180	34,812	15,296	50,108	42,049	25,252	67,301
Accountants	32	87,797	...	87,797	30,692	...	30,692	25,107	10,614	35,721	47,093	28,281	75,374
Office Establishment	33	1,33,125	764	1,33,889	45,481	...	45,481	44,044	22,179	66,223	31,603	18,979	50,582
Travelling allowances	34	17,780	...	17,780	3,324	...	3,324	2,583	1,263	3,846	2,406	1,444	3,850
Office expenses	35	17,285	3,334	20,619	3,599	...	3,599	3,124	1,562	4,686	3,742	2,247	5,989
Presidency and local allowances	36	7,194	...	7,194	2,378	...	2,378	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,451	...	2,451	...	...	...	...	...	...
TOTAL ACCOUNTS	38	3,80,623	4,098	3,84,721	1,18,105	...	1,18,105	1,09,670	50,914	1,60,584	1,26,893	76,203	2,03,096
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.													
DISTRICT BOARDS	39	...	...	...	50,163	...	50,163	...	...	...	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	6,377	...	6,377	...	...	...	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	41	...	1,443	1,443	...	2,37,938	2,37,938	...	5,55,556	5,55,556	...	11,56,341	11,56,341
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	42	...	3,64,661	3,64,661	...	94,705	94,705	...	47,927	47,927	...	1,388	1,388
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	43	...	1,924	1,924	...	5,987	5,987	...	...	...	44,303	54,380	98,683
BARRACK DEPARTMENT	44	1,167	...	1,167	...	...	...	...	...	...	...	15,591	15,591
ROORKEE WORKSHOPS	45	2,44,009	...	2,44,009	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	46	...	...	...	...	...	...	39,310	...	39,310	...	...	...
	47	74,09,734	7,96,019	82,05,753	9,99,346	12,59,195	22,58,541	11,67,799	19,04,650	30,72,449	9,95,653	34,67,145	44,62,798
Add—Charges by other Branches and Departments, etc.	48	1,61,562	1,06,090	2,67,752	3,04,045	1,33,351	4,37,396	3,620	7,892	11,512	—182	...	—182
TOTAL	49	75,71,396	9,02,109	84,73,505	13,03,391	13,92,546	26,95,937	11,71,419	19,12,542	30,83,961	9,95,471	34,67,145	44,62,616
Deduct—Charges to other Branches and Departments, etc.	50	15,30,183	18,988	15,49,171	47,319	3,58,036	4,05,355	54,695	1,716	56,411	1,04,779	1,56,139	2,60,918
GRAND TOTAL		60,41,213	8,83,121	69,24,334	12,56,072	10,34,510	22,90,582	11,16,724	19,10,826	30,27,550	8,90,692	33,11,006	42,01,698

of the Public Works Department during the Year ended 31st March 1905—*continued.*

Railways.)

No. of Items.	N.-W. Frontier Province.			Madras.			Bombay.			Grand Total.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	1,10,603	...	1,10,603
2	...	...	...	90,136	...	90,136	77,914	...	77,914	6,45,792	1,61,617	8,07,409
3	...	...	...	13,900	...	13,900	4,434	...	4,434	18,870	...	18,870
4	...	...	...	80,726	...	80,726	47,862	...	47,862	6,04,331	85,126	6,89,457
5	...	...	...	8,127	...	8,127	5,251	...	5,251	60,127	12,799	72,925
6	...	...	...	14,961	...	14,961	10,777	...	10,777	1,36,872	51,437	1,88,309
7	...	...	...	...	...	...	2,371	...	2,371	13,974	...	13,974
8	...	...	...	...	...	...	1,360	...	1,360	2,324	...	2,324
9	...	...	...	2,07,850	...	2,07,850	1,49,969	...	1,49,969	15,92,893	3,10,979	19,03,872
10	...	...	...	1,24,135	...	1,24,135	34,685	62,287	96,972	5,22,190	3,53,124	8,75,314
11	...	...	...	...	...	...	6,449	9,353	15,802	6,449	9,884	16,333
12	...	...	...	55,636	...	55,636	15,671	29,146	44,817	3,35,500	1,79,691	5,15,191
13	...	...	...	10,325	...	10,325	6,829	8,412	15,241	63,299	40,243	1,03 542
14	...	...	...	7,379	...	7,379	4,538	12,052	16,590	64,886	62,050	1,26,945
15	...	...	...	...	...	...	600	...	600	7,291	...	7,291
16	...	...	...	...	...	...	394	...	394	1,114	943	2,057
17	...	...	...	1,97,475	...	1,97,475	69,166	1,21,250	1,90,416	10,00,729	6,45,944	16,46,673
18	...	...	...	4,05,325	...	4,05,325	2,19,135	1,21,250	3,40,385	25,93,622	9,56,923	35,50,545
19	...	36,859	36,859	4,14,906	...	4,14,906	2,46,885	3,72,605	6,19,490	32,81,471	17,50,322	50,31,793
20	...	4,633	4,633	4,65,608	...	4,65,608	2,08,565	2,17,560	4,26,125	18,70,685	6,10,441	24,81,126
21	...	6,525	6,525	30,612	...	30,612	53,000	68,223	1,21,223	5,71,470	4,98,433	10,69,903
22	...	4,226	4,226	1,53,556	...	1,53,556	22,745	45,742	68,487	3,56,417	3,20,845	6,77,262
23	...	7,919	7,919	2,27,064	...	2,27,064	98,041	1,24,818	2,22,859	14,20,152	6,58,325	20,78,477
24	...	1,140	1,140	46,487	...	46,487	20,976	616	21,592	96,373	73,835	1,70,208
25	...	1,396	1,396	50,534	...	50,534	29,968	28,115	58,083	3,53,263	1,41,403	4,94,666
26	...	9,804	9,804	2,49,350	...	2,49,350	1,23,377	1,48,672	2,72,049	13,62,776	7,46,419	21,09,195
27	...	3,908	3,908	48,295	...	48,295	47,783	66,991	1,14,774	4,29,734	2,50,918	6,80,652
28	...	...	...	...	...	...	6,590	...	6,590	2,76,117	18,929	2,95,046
29	...	...	...	...	...	...	2,222	...	2,222	10,856	2,162	13,018
30	...	76,410	76,410	16,86,412		16,86,412	8,60,152	10,73,342	19,33,494	1,00,29,314	50,72,032	1,51,01,346
31	...	...	...	41,427	...	41,427	38,304	...	38,304	3,04,214	40,548	3,44,762
32	...	...	...	42,315	...	42,315	34,615	...	34,615	2,67,619	38,895	3,06,514
33	...	...	...	32,395	...	32,395	34,381	...	34,381	3,21,029	41,922	3,62,951
34	...	...	...	3,185	...	3,185	4,306	...	4,306	33,584	2,707	36,291
35	...	...	...	2,486	...	2,486	1,980	...	1,980	32,216	7,143	39,359
36	...	...	...	...	...	...	7,682	...	7,682	17,254	...	17,254
37	...	...	...	...	...	...	3,307	...	3,307	5,758	...	5,758
38	...	...	.	1,21,808	...	1,21,808	1,24,575	...	1,24,575	9,81,674	1,31,215	11,12,889
39	...	...	...	...	...	...	...	...	...	50,163	...	50,163
40	...	...	...	...	...	...	...	...	...	6,377	...	6,377
41	...	37,452	37,452	...	...	...	11,790	77,110	88,900	11,790	20,65,840	20,77,630
42	...	2,660	2,660	...	...	...	...	...	...	...	5,11,341	5,11,341
43	...	...	...	...	4,46,170	4,46,170	36,538	11,505	48,043	80,841	5,19,966	6,00,807
44	...	...	...	...	...	...	...	...	...	1,167	15,591	16,758
45	...	...	...	...	...	...	...	...	...	2,44,009	...	2,44,009
46	...	...	...	...	...	...	...	...	...	39,310	...	39,310
47	...	1,16,522	1,16,522	22,13,545	4,46,170	26,59,715	12,52,190	12,83,207	25,35,397	1,40,38,267	92,72,908	2,33,11,175
48	3,42,315	12,892	3,55,207	2,746	17,53,592	17,56,338	1,44,711	1,24,634	2,69,345	9,58,917	21,38,451	30,97,368
49	3,42,315	1,29,414	4,71,729	22,16,291	21,99,762	44,16,053	13,96,901	14,07,841	28,04,742	1,49,97,184	1,14,11,359	2,64,08,543
50	...	440	440	18,58,107	—*11,237*	18,46,960	1,35,760	1,58,181	2,93,941	37,30,933	6,77,263	44,08,196
	3,42,315	1,28,974	4,71,280	3,58,004	22,10,000	25,60,003	12,61,141	12,49,660	25,10,801	(a) 1,12,66,251	1,07,34,096	2,20,00,347

N.—Ry. and Irrn. Capl. not charged to Revenue.

(*a*) Includes Rs. 2,666 on account of Irrigation in Coorg.

No. 80.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account. (*See* also page 238.)	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Baluchistan.
				INDIA					
		Page.	R	R	R	R	R	R	R
WORKS AND REPAIRS.									
FAMINE RELIEF AND INSURANCE — Original Works	1	128 & 129	...	...	...	...	...	8,994	...
FAMINE RELIEF AND INSURANCE — Repairs	2		...	...	...	...	...	...	...
IRRIGATION. (*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital. — Original Works	3	161 to 163	...	...	...	...	...	19,709	19,957
Minor Works and Navigation, Revenue. — Original Works	4		...	...	...	...	...	1,323	...
Minor Works and Navigation, Revenue. — Repairs	5		...	...	...	...	...	7,712	14,048
Minor Works and Navigation and Agricultural. — Original Works	6		...	...	10,582	...	...	443	4,586
Minor Works and Navigation and Agricultural. — Repairs	7		...	...	1,173	...	...	...	4,700
OTHER PUBLIC WORKS.									
Imperial — Original Works	8	175	69,30,357	1,22,006	1,25,299	15,138	67,691	1,15,849	2,15,872
Imperial — Repairs	9	176	32,67,262	1,47,306	1,13,828	16,298	25,201	1,29,809	1,50,712
Provincial — Original Works	10	178	...	...	...	...	...	...	...
Provincial — Repairs	11		...	...	...	...	...	...	...
Incorporated Local — Original Works	12		...	...	13,187	...	...	18,395	...
Incorporated Local — Repairs	13		...	...	12,832	...	...	12,720	...
Special Defence Works — Original Works	14	218	5,40,345	...	...	...	...	...	...
Special Defence Works — Armaments	15		52,084	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)									
Major Works—Working Expenses. — Original Works	16	151	...	...	...	...	...	...	...
Major Works—Working Expenses. — Repairs	17	151	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works. — Original Works	18	236 to 238	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	19		1,07,90,048	2,69,312	2,76,901	31,436	92,892	3,14,954	4,09,875
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	128 & 129	...	...	...	...	...	70,332	...
IRRIGATION. (*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital Establishment	21	161 to 163	...	...	...	...	...	8,394	875
Minor Works and Navigation, Revenue Establishment	22		...	...	...	...	...	5,106	6,485
Minor Works and Navigation and Agricultural Establishment	23		...	...	2,666	...	...	189	366
OTHER PUBLIC WORKS.									
Imperial Establishment	24	175 & 176	25,76,750*	1,07,750	45,618	4,443	9,097	93,153	73,681
Provincial ditto	25	178	...	...	...	...	...	...	...
Incorporated Local Establishment	26		...	...	5,552	...	...	2,329	...
Special Defence Works	27		65,084	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)									
Major Works—Working Expenses, Establishment	28	150 & 151	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto	29	236 to 238	...	...	...	...	...	...	...
TOTAL ESTABLISHMENT	30		26,41,834	1,07,750	53,836	4,443	9,097	1,79,503	81,407
Deduct—Charges for Roorkee Workshops	31		...	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT	32		26,41,834	1,07,750	53,836	4,443	9,097	1,79,503	81,407
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	33		24·48	40·01	19·44	14·13	9·79	56·99	19·86

* Includes R33,829 on account of the Establishment of the architect to the Government of India.
(*a*) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS
31st March 1905.
Railways.)

GENERAL.		Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
No. of Items.	TOTAL.											
	R	R	R	R	R	R	R	R	R	R	R	R
1	8,994	6,20,499	...	...	...	3,45,086	6,40,921	...	1,106	1,78,757	1,67,471	19,62,834
2	...	...	...	...	...	...	...	...	...	...	...	...
3	39,666	...	...	...	...	2,66,706	2,04,137	193	96,409	4,95,068	3,41,416	14,43,595
4	1,323	...	...	3,442	...	9,634	19,086	1,388	2,329	41,266	40,868	1,19,336
5	21,760	...	...	1,37,416	...	2,42,092	1,00,335	39,165	10,955	2,78,694	2,27,555	10,57,972
6	15,611	2,23,055	...	5,78,224	...	1,36,345	30,009	2,04,780	5,131	5,90,197	5,11,573	22,94,925
7	5,873	5,301	...	4,14,419	...	5,99,278	33,677	5,62,782	...	18,26,107	12,16,811	46,64,248
8	75,92,212	55,550	2,93,205	1,86,932	30,123	20,68,011	5,27,676	7,32,445	11,71,634	2,10,032	5,81,567	1,34,49,387
9	38,50,416	6,680	2,62,005	2,49,193	58,123	2,83,866	96,823	2,16,725	6,36,334	1,06,129	1,69,991	59,36,285
10	...	16,11,876	...	56,50,072	10,79,997	33,30,811	34,88,365	20,56,071	...	21,56,088	21,55,541	2,15,28,821
11	...	9,55,526	...	23,60,157	6,48,250	14,74,798	16,06,567	12,45,257	...	6,02,136	13,17,677	1,02,10,368
12	31,582	1,546	1,22,530	2,74,021	1,96,842	...	10,40,897	1,91,128	..	14,081	3,86,539	22,59,166
13	25,552	...	2,00,830	2,57,782	3,46,425	...	10,42,705	...	...	32,670	6,50,553	25,56,517
14	5,40,345	...	...	...	...	...	...	...	...	...	...	5,40,345
15	52,084	...	...	...	...	...	...	...	...	...	...	52,084
16	...	...	...	...	...	34,786	2,14,939	6,36,182	2,060	2,13,651	37,104	11,38,722
17	...	...	...	57,434	...	3,26,382	14,41,614	25,07,402	29,484	7,73,265	6,35,638	57,71,219
18	...	..	...	8,75,475	...	...	8,57,204	16,25,166	...	8,31,664	2,59,924	44,49,433
19	1,21,85,418	34,80,033	8,78,570	1,10,44,567	23,59,760	91,17,795	1,13,44,955	1,00,18,684	19,55,442	83,49,805	87,00,228	7,94,35,257
20	70,332	1,98,017	...	...	...	93,054	1,27,021	...	254	4,46,514	1,75,477	11,10,669
21	9,269	...	...	...	...	57,325	39,842	1,427	15,528	1,01,980	84,231	3,09,602
22	11,591	...	...	28,673	...	77,164	85,149	46,549	22,709	82,158	113,683	4,67,676
23	3,221	41,655	...	2,76,105	...	2,42,647	25,378	2,83,159	7,973	7,44,371	4,55,896	20,80,405
24	29,10,492	3,442	1,09,920	94,529	19,034	3,24,694	1,19,069	1,50,350	3,42,315	48,338	97,955	42,20,138
25	...	7,02,057	...	14,14,598	4,64,501	9,31,378	6,05,339	7,37,698	...	3,00,227	10,40,122	61,95,920
26	7,881	...	53,582	1,17,675	75,752	...	3,92,316	2,644	...	9,529	1,23,064	7,82,443
27	65,084	...	...	...	...	...	...	...	...	...	...	65,084
28	...	...	...	17,066	...	5,64,320	14,70,129	26,53,002	82,510	6,90,209	3,69,892	58,47,128
29	...	...	...	2,34,858	...	...	1,63,307	3,26,869	...	1,45,767	50,481	9,21,282
30	30,77,870	9,45,171	1,63,502	21,83,504	5,59,287	22,90,582	30,27,550	42,01,698	4,71,289	25,69,093	25,10,801	2,20,00,347
31	...	...	...	...	...	...	39,310	...	...	...	...	39,310
32	30,77,870	9,45,171	1,63,502	21,83,504	5,59,287	22,90,582	29,88,240	42,01,698	4,71,289	25,69,093	25,10,801	2,19,61,037
33	25·26	27·16	18·61	19·77	23·70	25·12	26·34	41·95	24·10	30·77	28·86	27·61

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the PUBLIC during the Year ended (Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL. — OTHER PUBLIC WORKS. — Director General, Military Works.	Central India.	Coorg.	Hyderabad.	BALUCHISTAN. — Other Public Works.	Irrigation.	TOTAL.	RAJPUTANA. — Other Public Works.	Irrigation.	TOTAL.	CENTRAL PROVINCES. — Other Public Works.	Irrigation.	TOTAL.	BERAR. — Other Public Works.	BURMA. — Other Public Works.	Irrigation.	TOTAL.	ASSAM. — Other Public Works.	Other Public Works.
NEW SUPPLIES.		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Scientific instruments and drawing materials	1	4,623	492	732	...	...	...	...	706	...	706	8,154	31,502	39,656	2,583	7,845	746	8,591	2,682	[illegible]
Plant and machinery	2	43,796	685	...	...	...	...	...	760	...	760	21,117	2,292	23,409	26,118	6,027	412	6,439	5,095	[illegible]
Tools	3	17,193	1,511	5,969	126	...	...	...	244	...	244	1,677	667	2,344	9	36,538	7,057	43,595	10,762	[illegible]
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,261	...	10,261	...	...
Camp equipage	5	446	...	...	...	...	...	...	157	...	157	6,608	16,219	32,827	...	2,769	9	2,778	...	[illegible]
Live-stock	6	...	...	...	...	...	...	...	...	...	...	...	...	...	103	1,158	...	1,158	95	...
Office, etc, furniture	7	13,806	413	700	...	...	...	...	280	...	280	1 054	4,587	5,641	567	36,409	3,067	39,476	971	[illegible]
Miscellaneous	8	...	...	...	...	...	429	429	...	*−1,600*	*−1,600*	...	...	...	...	...	...	...	...	...
TOTAL NEW SUPPLIES	9	79,864	3,101	7,401	126	...	429	429	2,147	*−1,600*	547	38,610	65,267	1,03,877	29,380	101,007	11,291	1,12,298	19,606	[illegible]
Repairs and carriage	10	40,845	4,116	1,544	238	...	...	...	3,713	2,145	5,858	16,820	7,933	24,753	2,583	1,00,231	6,093	1,06,324	7,098	[illegible]
TOTAL	11	1,20,709	7,217	8,945	364	...	429	429	5,860	545	6,405	55,430	73,200	1,28,630	31,963	2,01,238	17,384	2,18,622	26,704	[illegible]
Add—Charges by other Branches and Departments	12	16	...	...	...	4,545	...	4,545	...	...	...	...	34	34	6,176	...	53,890	53,890	...	8,186
TOTAL	13	1,20,725	7,217	8,945	364	4,545	429	4,974	5,860	545	6,405	55,430	73,234	1,28,664	38,139	2,01,238	71,274	2,72,512	26,704	97,845
Deduct—Charges to other Branches and Departments	14	32,720	571	2	376	...	...	...	744	...	744	40	—24	16	150	51,272	375	51,647	365	1,908
GRAND TOTAL	15	88,005	6,646	(b) 8,943	*−12*	4,545	429	4,974	5,116	545	5,661	55,390	73,258	1,28,648	37,989	1,49,966	70,899	2,20,865	26,339	95,937
DISTRIBUTION OF THE FOREGOING—																				
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	...	...	...	2,388	2,388	...	70,537	70,537	...	...	...	...	...	...
IRRIGATION—(*Imperial, Provincial, and Local*) Minor Works and Navigation, Capital	17	...	...	...	...	...	429	429	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation, Revenue	18	...	...	...	...	...	...	...	...	*−1,843*	*−1,843*	...	...	...	...	...	2,374	2,374	...	...
Minor Irrigation and Agricultural Works	19	...	...	174	...	...	...	...	...	...	...	...	2,721	2,721	...	...	51,516	51,516	...	...
OTHER PUBLIC WORKS— Imperial	20	82,086	6,646	8,407	*−12*	4,545	...	4,545	4,767	...	4,767	226	...	226	30,705	5,880	...	5,880	1,224	[illegible]
Provincial	21	...	...	...	...	...	...	...	...	...	...	55,164	...	55,164	...	1,35,851	...	1,35,851	20,550	[illegible]
Incorporated Local	22	...	...	362	...	...	...	...	349	...	349	...	...	...	7,284	8,235	...	8,235	4,565	...
Special Defence Works	23	5,919	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION—(*Imperial and Provincial.*) Major Works, Working Expenses	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	801	801	...	...
Capital Outlay on Irrigation Works	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,208	16,208	...	...
TOTAL AS ABOVE	26	88,005	6,646	(b) 8,943	*−12*	4,545	429	4,974	5,116	545	5,661	55,390	73,258	1,28,648	37,989	1,49,966	70,899	2,20,865	26,339	95,937

(a) Excluding Outlay on Public Works in charge of Civil Officers.
(b) Includes R174 under Minor Works and Navigation.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1905.

Railways.)

No. of Item.	Bengal. Irrigation.	Bengal. Total.	United Provinces of Agra and Oudh. Other Public Works.	United Provinces of Agra and Oudh. Irrigation.	United Provinces of Agra and Oudh. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.	North-West Frontier Province. Other Public Works.	North-West Frontier Province. Irrigation.	North-West Frontier Province. Total.	Madras. Other Public Works.	Madras. Irrigation.	Madras. Total.	Bombay. Other Public Works.	Bombay. Irrigation.	Bombay. Total.	Grand Total. Other Public Works.	Grand Total. Irrigation.	Grand Total. Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	9,234	1,072	6,381	7,453	1,538	...	1,538	...	...	...	46,823	...	46,823	-2,758	42,085	39,327	83,726	80,714	1,64,440
2	...	20,994	90,534	37,526	1,28,060	9,583	...	9,583	...	...	...	47,506	...	47,506	11,976	56,060	68,036	2,84,192	96,290	3,80,482
3	..	28,855	12,018	16,331	28,349	17,247	...	17,247	...	...	...	2,957	...	2,957	8,655	8,153	16,808	1,43,761	32,208	1,75,969
4	32,414	32,414	...	1,489	1,489	...	...	...	...	...	...	336	25,774	26,110	...	352	352	10,597	60,029	70,626
5	...	3,348	2,131	3,496	5,627	1,798	...	1,798	...	...	...	2,556	...	2,556	696	6,760	7,456	20,509	36,484	56,993
6	...	...	115	...	115	223	...	223	...	...	...	...	...	...	505	311	816	2,199	311	2,510
7	...	2,202	1,196	5,060	6,256	6,804	...	6,804	...	...	...	8,913	...	8,913	4,315	11,158	15,473	77,630	23,872	1,01,502
8	23,401	23,401	...	...	...	...	57,019	57,019	...	4,216	4,216	...	23,073	23,073	...	...	...	...	1,06,538	1,06,538
9	55,815	1,20,448	1,07,066	70,283	1,77,349	37,193	57,019	94,212	...	4,216	4,216	1,09,091	48,847	1,57,938	23,389	1,24,879	1,48,268	6,22,614	4,36,446	10,59,060
10	1,08,080	1,33,106	6,531	26,208	32,739	12,725	44,688	57,413	...	1,136	1,136	49,359	84,435	1,33,794	28,679	22,943	51,622	2,99,508	3,03,661	6,03,169
11	1,63,895	2,53,554	1,13,597	96,491	2,10,088	49,918	1,01,707	1,51,625	...	5,352	5,352	1,58,450	1,33,282	2,91,732	52,068	1,47,822	1,99,890	9,22,122	7,40,107	16,62,229
12	...	8,186	26	...	26	−12	...	−12	26,140	...	26,140	429	...	429	8,124	870	8,994	53,630	54,794	1,08,424
13	1,63,895	2,61,740	1,13,623	96,491	2,10,114	49,906	1,01,707	1,51,613	26,140	5,352	31,492	1,58,879	1,33,282	2,92,161	60,192	1,48,692	2,08,884	9,75,752	7,94,901	17,70,653
14	35	1,943	200	7	207	538	2,111	2,649	...	...	...	29,754	...	29,754	2,545	7,356	9,901	1,21,185	9,860	1,31,045
15	1,63,860	2,59,797	1,13,423	96,484	2,09,907	49,368	99,596	1,48,964	26,140	5,352	31,492	1,29,125	1,33,282	2,62,407	57,647	1,41,336	1,98,983	8,54,567	7,85,041	16,39,608
16	11,700	11,700	...	56,277	56,277	...	...	...	...	17	17	...	−33,624	−33,624	...	14,508	14,508	...	1,21,803	1,21,803
17	30,978	30,978	...	2,612	2,612	...	20	20	...	7,693	7,693	...	−4,925	−4,925	...	5,692	5,692	...	42,499	42,499
18	38,125	38,125	...	−4	−4	...	917	917	...	−4,585	−4,585	...	2,838	2,838	...	5,003	5,003	...	42,825	42,825
19	26,072	26,072	...	4,430	4,430	...	6,880	6,880	...	678	678	...	32,952	32,952	...	1,12,353	1,12,353	174	2,37,602	2,37,776
20	...	31,915	7,764	...	7,764	8,910	...	8,910	26,140	...	26,140	3,905	...	3,905	5,724	...	5,724	2,28,832	...	2,28,832
21	...	64,022	76,527	...	76,527	40,520	...	40,520	...	...	...	1,24,691	...	1,24,691	36,314	...	36,314	5,53,639	...	5,53,639
22	...	...	29,132	...	29,132	−62	...	−62	...	...	...	529	...	529	15,609	...	15,609	66,003	...	66,003
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,919	...	5,919
24	56,985	56,985	...	22,370	22,370	...	63,691	63,691	...	1,549	1,549	...	1,32,237	1,32,237	..	17,783	17,783	...	2,95,416	2,95,416
25	...	...	...	10,799	10,799	...	28,088	28,088	...	...	...	...	3,804	3,804	...	−14,003	−14,003	...	44,896	44,896
26	1,63,860	2,59,797	1,13,423	96,484	2,09,907	49,368	99,596	1,48,964	26,140	5,352	31,492	1,29,125	1,33,282	,62,407	57,647	1,41,336	1,98,983	8,54,567	7,85,041	16,39,608

N.—Ry and Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* th[e] PAYMENTS on CAPITAL ACCOUNT to the 31s[t]

TRANSACTIONS.	Assam-Bengal.	Bengal Central.†	South Behar.	Mymen-singh-Jamalpur.	Brahma-putra-Sultanpur.	Bengal-Nagpur.	Burma.
DURING THE YEAR 1904-1905.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	...	1,200	−2,351	...	...
England	...	...	...	...	...	...	...
Debentures:							
England	...	...	...	...	...	1,000,000	...
Debenture Stock:							
England	...	...	...	...	...	...	...
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	...	1,200	−2,351	1,000,000	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	6,000	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	...	1,200	−2,351	994,000	...
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	−72,524	−3,887	−1,538	1,141	...	469,754	24,426
England	72,590	2,492	...	...	...	419,731	125,128
C. TOTAL	66	−1,395	−1,538	1,141	...	889,485	149,554
Repayments:							
India	...	...	...	...	...	...	...
England	66	90	...	...	...	2,461	628
D. TOTAL	66	90	...	...	...	2,461	628
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	1,485	−1,538	1,141	...	887,024	148,926
A. + D. TOTAL RECEIPTS	66	90	...	1,200	−2,351	1,002,461	628
B. + C. TOTAL PAYMENTS	66	−1,395	−1,538	1,141	...	895,485	149,554
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	−1,485	...	...	...	490,477	...
TO 31ST MARCH 1905.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,732	149,180	184,351	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,00[illegible]
Debentures:							
Nominal amount	1,355,900	...	...	...	...	5,505,000	...
Cash received ‖	1,353,650	...	...	...	...	5,490,327	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	1,250,0[illegible]
Cash received	...	...	...	...	...	...	1,199,[illegible]
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,869,035	500,000	399,732	149,180	184,351	8,507,927	3,19[illegible]
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	16,929	...	...	...	5,498,926	...
	2,869,035	1,016,929	399,732	149,180	184,351	16,766,853	3,1[illegible]
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Net Payments:							
India	1,412,798	399,387	450,397	148,513	184,351	10,235,645	2,1[illegible]
England	1,456,237	617,542	...	...	...	6,343,942	1,4[illegible]
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,869,035	1,016,929	450,397	148,513	184,351	16,579,587	3,5[illegible]
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	667	...	187,266	3[illegible]
At Debit	...	...	50,665	...	...	...	[illegible]

* Excluding East Indian Railway Company, Sou[th] ...

† Although for convenience classed among the State R[ailways] ...

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among th[e] ...

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treas[ury] ...

‖ Excluding premium, which is ...

¶ Mysore Railway Debenture Capital. The cash received in this case was £ ...

(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital pa[id] ...

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1904-1905; the RECEIPTS and March 1905; and the BALANCES at that date.

								GUARANTEED.			
Indian Midland.	Rohilkund and Kumaon.‡	Hard-war-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmed-abad-Parantij.	Tapti valley.	Ahmedabad Dholka Railway.	TOTAL.	Bombay, Baroda and Central India.	Madras.	TOTAL.	GRAND TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	4,533	...	133	3,667	1,467	8,649	...	...	...	8,649
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1,000,000	...	500,000	500,000	1,500,000
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	1,250	1,250	1,250
...	...	4,533	...	133	3,667	1,467	1,008,649	...	501,250	501,250	1,509,899
5,000	735	...	...	...	...	...	11,735	600	48,880	49,480	61,215
—5,000	*—735*	4,533	...	133	3,667	1,467	996,914	*—600*	452,370	451,770	1,448,684
116,164	*—4,188*	4,326	*—55,900*	132	3,492	2,630	484,028	260,329	477,004	737,333	1,221,361
3,471	6,476	...	117,845	...	...	...	747,733	90,594	231,518	322,112	1,069,845
119,635	2,288	4,326	61,945	132	3,492	2,630	1,231,761	350,923	708,522	1,059,445	2,291,206
...	...	...	...	...	...	...	...	341,158	599,139	940,297	940,297
36	54	...	325	...	...	...	3,660	1,898	7,660	9,558	13,218
36	54	...	325	...	...	...	3,660	343,056	606,799	949,855	953,515
119,599	2,234	4,326	61,620	132	3,492	2,630	1,228,101	7,867	101,723	109,590	1,337,691
36	54	4,533	325	133	3,667	1,467	1,012,309	343,056	1,108,049	1,451,105	2,463,414
124,635	3,023	4,326	61,945	132	3,492	2,630	1,243,496	351,523	757,402	1,108,925	2,352,421
150,000	...	...	...	...	...	...	150,000	400,000	...	400,000	550,000
—11	2,969	...	...	...	...	...	491,950	...	—	...	491,950
...	...	180,069	8,460	122,933	794,340	60,267	1,899,332	21,672	...	21,672	1,921,004
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	§*147,000*	...	*1,193,100*	...	...	...	*11,855,100*	*2,927,400*	*2,015,800*	*4,943,200*	*16,798,300*
3,646,994	§160,102	...	1,192,350	...	...	...	11,843,423	2,925,525	2,012,738	4,938,263	16,781,686
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	2,399,819	...	...	...	2,399,819
...	...	...	34	...	...	...	34	...	...	...	34
—5,977	...	...	54,923	...	...	...	81,931	28,766	8,524	37,290	119,221
6,641,017	360,102	180,069	5,947,307	122,933	794,340	60,267	29,916,079	10,504,591	12,278,892	22,783,483	52,699,562
1,495,000	...	...	2,129,900	...	...	...	6,884,900	400,000	...	400,000	7,284,900
486,177	304,323	...	...	...	...	...	6,306,355	...	...	...	6,306,355
8,622,194	664,425	180,069	8,077,207	122,933	794,340	60,267	43,107,334	10,904,591	12,278,892	23,183,483	66,290,817
5,486,941	205,703	180,000	5,738,669	122,914	794,081	60,144	27,537,390	1,895,868	3,892,011	5,787,879	33,325,269
3,201,696	458,722	...	2,342,271	...	...	...	15,852,924	9,064,956	8,500,218	17,565,174	33,418,098
8,688,637	664,425	180,000	8,080,940	122,914	794,081	60,144	43,390,314	10,960,824	12,392,229	23,353,053	66,743,367
...	...	69	...	19	259	123	188,403	...	...	...	188,403
66,443	...	...	3,733	...	...	...	471,383	56,233	113,337	169,570	640,953

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line was the property of the Bengal Central Railway Company until the 30th June 1905.
Railways, a portion of the system is the property of the Company.
at the Contract Rate was equivalent to a Sterling payment of £160,837 now reduced by £735 being discount on the renewal of these debentures in 1904-05.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, resectively.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Exchange Compensation Allowance.

Expenditure £350,468.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	253	...	350,468

General.

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1905.

HEAD OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues:															
Land Revenue	3,309	18,104	7,136	38,556	12,672	48,933	53,603	37,608	11,191	60,660	35,241	3,27,013	60,486	2,65,297	1,230
Opium	...	...	...	...	...	16,613	...	...	...	...	188	16,801	16,801	...	...
Salt	6,679	...	...	...	...	917	...	...	...	8,455	8,099	24,150	24,150	...	...
Stamps	...	...	...	...	...	294	...	...	...	...	...	294	147	147	...
Excise	262	...	...	1,175	178	958	...	...	...	5,636	955	9,164	6,616	2,548	...
Customs	...	...	...	2,068	...	9,949	...	...	...	2,762	9,700	24,479	22,411	2,068	...
Assessed Taxes	...	...	...	...	...	800	...	...	...	...	228	1,028	714	314	..
Forest	5,685	6,454	2,128	21,026	3,866	6,740	8,840	5,037	604	13,695	13,094	87,169	55,112	32,057	...
TOTAL	15,935	24,558	9,264	62,825	16,716	85,204	62,443	42,645	11,795	91,208	67,505	4,90,098	1,86,437	3,02,431	1,230
Post Office	15,585	...	...	...	...	...	...	...	...	...	...	15,585	15,585	...	...
Telegraph	55,129	...	...	...	...	...	...	...	...	...	...	55,129	55,129	...	...
Mint	6,348	...	...	...	...	...	...	...	...	...	5,775	12,123	12,123	...	...
Salaries and Expenses of Civil Departments:															
General Administration	63,946	16,535	1,669	29,199	8,727	36,990	32,024	23,182	6,216	18,615	22,541	2,59,644	89,797	1,69,847	...
Law and Justice—Courts of Law	9,309	19,545	2,918	48,177	11,727	1,02,291	97,793	62,407	12,151	51,306	71,237	4,88,861	24,378	4,64,483	...
Law and Justice—Jails	7,998	1,867	45	1,523	106	7,312	6,612	3,471	...	3,096	4,050	36,080	8,043	28,037	...
Police	7,111	11,850	2,943	54,782	9,205	36,365	33,658	22,694	4,540	29,479	32,478	2,45,105	14,594	2,29,561	950
Marine	35,612	...	..	4,105	...	7,934	...	...	...	225	450	48,326	35,612	12,714	...
Education	2,510	2,851	900	4,154	1,696	17,136	13,053	7,339	892	15,257	14,883	80,671	4,302	76,369	...
Ecclesiastical	5,220	2,959	369	3,856	375	7,943	10,748	11,079	1,766	12,401	12,361	69,077	69,077	...	...
Medical	7,339	9,895	1,661	11,698	4,623	36,147	26,961	22,471	2,004	27,081	37,266	1,87,146	11,004	1,76,073	69
Political	81,416	1,708	...	6,293	2,895	1,018	529	9,437	14,121	2,484	25,416	1,45,318	1,20,940	24,378	...
Scientific and other Minor Departments	53,798	1,159	...	3,082	1,083	6,664	4,109	2,827	...	5,139	4,404	82,265	63,216	18,662	387
TOTAL	2,74,259	68,369	10,505	1,66,869	40,4[illegible]8	2,59,800	2,75,487	1,64,907	41,690	1,65,083	2,25,086	16,42,493	4,40,963	12,00,124	1,406

Miscellaneous Civil Charges:															
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stationery and Printing	1,782	271	...	566	199	1,354	1 132	...	...	1,043	633	6,980	1,782	5 198	...
Miscellaneous	...	...	...	1,782	...	...	...	68	...	225	2	2,077	...	2,077	...
TOTAL	1,782	271	...	2,348	199	1,354	1,132	68	..	1,268	635	9,057	1,782*	7,275	...
Famine Relief and Insurance:															
Famine Relief	...	...	...	...	...	...	...	...	...	...	145	145	...	145	...
Construction of Protective Railways	944	...	...	...	...	...	...	...	...	...	...	944	944	...	...
Construction of Protective Irrigation Works	1,938	481	...	...	...	1,208	2,937	...	...	4,539	1,515	12,618	12,618	...	...
TOTAL	2,882	481	...	...	...	1,208	2,937	...	...	4,539	1,660	13,707	13,562	145	...
Railway Revenue Account:															
State Railways: Working Expenses	3,48,050	...	...	...	...	...	...	...	...	...	...	3,48,050	3,48,050	...	...
Guaranteed Railways:															
Surplus Profits, Land and Supervision	23,022	...	...	...	...	...	...	...	...	...	...	23,022	23,022	...	...
Miscellaneous Railway Expenditure	2,894	...	...	...	...	...	...	...	...	...	...	2,894	2,894	...	...
TOTAL	3,73,966	...	...	...	...	...	...	...	...	...	...	3,73,966	3,73,966	...	...
Irrigation:															
Major Works: Working Expenses	...	...	...	215	...	5,399	7,593	26,468	2,137	...	4,736	46,548	33,880	12,668	...
Minor Works and Navigation	...	...	...	3,704	...	5,936	1,775	2,589	...	...	8,090	22,094	10,518	11,569	7
TOTAL	...	...	...	3,919	...	11,335	9,368	29,057	2,137	...	12,826	68,642	44,398	24,237	7
Other Public Works:															
Military Works	88,232	...	...	1,159	...	...	96	...	...	...	...	89,487	89,487	...	...
Civil Works	3,597	10,088	1,201	19,707	2,900	9,521	17,648	14,397	...	30,569	12,600	1,22,228	7,375	1,08,634	6,219
TOTAL	91,829	10,088	1,201	20,866	2,900	9,521	17,744	14,397	...	30,569	12,600	2,11,715	96,862	1,08,634	6,219
Army Services:															
Army—Effective	(a)13,64,929	...	...	...	...	...	...	...	...	4,61,128	4,97,859	23,23,916	23,23,916	...	...
TOTAL CHARGED AGAINST REVENUE . R	22,02,644	1,03,767	20,970	2,56,827	60,253	3,68,422	3,19,111	2,51,074	55,622	7,53,795	8,23,946	52,16,431	35,64,723	16,42,846	8,862
Railway and Irrigation Capital not charged to Revenue:															
State Railways: Construction	33,111	...	...	...	...	...	...	...	...	...	...	33,111	33,111	...	...
Irrigation Works: Construction	...	...	...	2,955	...	...	3,929	585	...	...	...	7,469	7,469	...	...
TOTAL NOT CHARGED TO REVENUE . R	33,111	...	...	2,955	...	...	3,929	585	...	...	...	40,580	40,580	...	...
GRAND TOTAL . R	22,35,755	1,03,767	20,970	2,59,782	60,253	3,68,422	3,23,040	2,51,659	55,622	7,53,795	8,23,946	52,57,011	36,05,303	16,42,846	8,862
Total Converted into £ at R15 = £1. £												350,468	240,354	109,523	591

		R
(a) Bengal Command	.	6,67,831
Punjab do.	.	6,97,098
		R13,64,929

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Sections O to V.—Debt, Deposits, and Advances.

Receipts £144,449,534. Disbursements £142,878,487.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
O. Permanent Debt	83	Statement of Permanent Debt	257	4,500,000	1,242,973	+3,257,027
"	83A	Temporary Debt	258	500,000	2,333,333	−1,833,333
P. Unfunded Debt	84	Special Loans	258	...	672	+879,611
"	85	Treasury Notes	258	...	...	
"	86	Deposits of Service Funds	259	99,221	81,920	
"	87	Savings Bank Deposits	260	4,025,775	3,162,793	
Q. Deposits and Advances.	74	Provincial Balances	223	608,724	445,924	+1,087,936
"	App. A	Appropriation for Reduction or Avoidance of Debt	...	667,097	...	
"	88	Excluded Local Funds	260	813,161	799,512	
"	89	Railway Funds	261	66,981	61,068	
"	90	Deposits of Sinking Funds	261	10,280	...	
"	...	Gold Reserve Fund	...	3,790,492	3,805,650	
"	92	Departmental and Judicial Deposits	266	18,846,014	18,583,072	
"	For these Accounts, *vide* Appendix A.	Advances		8,831,629	8,927,082	
"		Suspense Accounts		137,258	71,406	
"		Exchange on Remittance Account		10,294	...	
"		Miscellaneous		14,855	15,135	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	278	323,481	210,844	+112,637
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto	288	520,020	411,304	+108,716
S. Capital Account of Local Boards.	94	Receipts and Payments	289	1,468	...	+1,468
T. Remittances	For these Accounts, *vide* Appendix A.	Inland Money Orders		22,615,846	22,592,446	−470,527
"		Other Local Remittances		...	63,277	
"		Other Departmental Accounts		508,182	511,800	
"		Remittances between Civil Treasuries and Departments		19,639,497	19,560,151	
"	95	Remittance Account between England and India	290	15,029,763	15,536,141	
U. Secretary of State's Bills.	96	Bills drawn and discharged	292	23,725,162	23,449,633	
V. Cash Balance	97	Opening and Closing Balances	293	19,164,334	21,012,351	
		TOTAL		144,449,534	142,878,487	

(a) Net figure carried to Account No. 1 B is 3,413,480. The difference of 156,453 is made up of 133,123 and 23,330, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 257.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1905, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1904.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1905.
	R	R	R	R	R	R	R
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 " Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 " Gwalior Loan of 1887	2,42,00,000	...	...	2,42,00,000	12,00,000	...	2,30,00,000
3½ " Loan of 1842-43	23,53,62,100	...	1,49,500	23,55,11,600	...	10,76,500	23,44,35,100
3½ " " 1854-55	32,12,80,300	...	35,48,300	32,48,28,600	...	9,10,000	32,39,18,600
3½ " " 1st May 1865	35,22,91,400	...	17,90,900	35,40,82,300	...	13,84,100	35,26,98,200
3½ " " 1879	4,39,59,000	...	32,600	4,39,91,600	...	8,38,200	4,31,53,400
3½ " " 1900-1901	7,36,29,900	3,00,00,000	...	10,36,29,900	...	13,00,000	10,23,29,900
3 " " 1896-97	11,07,10,300	...	800	11,07,11,100	...	...	11,07,11,100
TOTAL IMPERIAL DEBT in INDIA bearing Interest R	1,19,11,33,000	3,00,00,000	55,22,100	1,22,66,55,100	12,00,000	55,08,800	1,21,99,46,300
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870	13,900	...	...	13,900	...	...	13,900
4½ " " " 1878	2,200	...	...	2,200	...	...	2,200
Transfer Loan of 1879, 4½ per cent. portion	53,500	...	...	53,500	500	...	53,000
4 per cent. Loan of 1832-33	1,95,840	...	...	1,95,840	8,000	...	1,87,840
4 " " 1835-36	1,52,900	...	...	1,52,900	2,800	...	1,50,100
4 " " 1842-43	7,07,500	...	...	7,07,500	12,500	5,000	6,90,000
4 " " 1854-55	4,99,100	...	...	4,99,100	10,000	1,500	4,87,600
4 " Transfer Loan of 22nd April 1854	14,217	...	...	14,217	...	...	14,217
4 " " " 1st May 1865	3,68,563	...	...	3,68,563	11,800	1,000	3,55,763
Reduced 4 per cent. Loan of 16th January 1879	68,300	...	...	68,300	4,000	5,000	59,300
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	...	...	8,590
4 " East Indian Railway Commuted Stock	1,050	...	...	1,050	...	...	1,050
3½ " Loan of 1853-54	56,400	...	...	56,400	5,400	...	51,000
3½ " " 1893-94	1,01,900	...	...	1,01,900	9,800	800	91,300
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 " Ghazipur-Dildarnagar " " "	1,800	...	...	1,800	...	...	1,800
4 " Cawnpur-Furruckabad " " "	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest . R	22,48,510	...	...	22,48,510	64,800	13,300	21,70,410
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 " Cawnpur and Achneyra " " "	1,400	...	...	1,400	...	100	1,300
4 " Cawnpur-Achneyra Section, Rajputana-Malwa Railway " "	8,42,000	...	100	8,42,100	...	...	8,42,100
TOTAL PROVINCIAL DEBT in INDIA bearing Interest R	8,55,200	...	100	8,55,300	...	100	8,55,200

		1st April 1904.		31st March 1905.	
		£		£	
Debt bearing Interest: In India		79,466,301		81,387,188	
In England		131,008,146	210,474,447	132,349,593	213,736,781
Debt not bearing Interest: In India		149,901		144,694	
In England		37,698	187,599	37,598	182,292
			210,662,046		213,919,073

Government Stock Notes bearing Interest.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	1,662	...	...	1,662	...	...	1,662
„ United Provinces of Agra and Oudh	813	...	...	813	...	...	813
„ Punjab	587	...	...	587	...	...	587
„ Madras	788	...	...	788	...	...	788
„ Bombay	2,475	...	...	2,475	...	...	2,475
Total Govt. Stock Notes bearing Interest . R	6,325	...	...	6,325	...	...	6,325
Total Debt in India . R	1,19,42,43,035	3,00,00,000	55,22,200	1,22,97,65,235	12,64,800	55,22,200	1,22,29,78,235
Total Debt in India converted into £ at R15=1£	79,616,202	2,000,000	368,147	81,984,349	84,320	368,147	81,531,882
Do. bearing interest . £	79,466,301	2,000,000	368,147	81,834,448	80,000	367,260	81,387,188
Do. not bearing interest . £	149,901	...	...	149,901	4,320	887	144,604
IN ENGLAND.							
Bearing Interest.							
India 3½ per cent. Stock . £	62,817,689	...	...	62,817,689	{(a)133,123 (b) 23,330}	...	62,661,236
India 3 „ Stock	50,135,384	2,500,000	...	52,635,384	...	...	52,635,384
India 2½ „ Stock	11,892,207	...	...	11,892,207	...	...	11,892,207
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 „	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ „	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450
Great Indian Peninsula Railway Debentures	1,252,100	...	—	1,252,100	1,002,100	...	250,000
Total Debt in England bearing Interest . £	131,008,146	2,500,000	...	133,508,146	1,158,553	...	132,349,593
Not bearing Interest.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per cent. Stock	9,443	...	...	9,443	100	...	9,343
India 4 per cent. Stock	7,338	...	...	7,338	...	...	7,338
Total Debt in England not bearing Interest . £	37,698	...	...	37,698	100	...	37,598
Total Debt in England . £	131,045,844	2,500,000	...	133,545,844	1,158,653	...	132,387,191
Total Debt £	210,662,046	4,500,000	368,147	215,530,193	1,242,973	368,147	213,919,073
Classification of the Debt.							
Permanent Debt, exclusive of that for Railways and Irrigation	62,507,459	2,500,000	368,147	65,375,606	(c)1,242,973	(d)4,050,191	60,082,442
For Railways	122,592,948	1,418,320	3,682,044	127,693,312	...	...	(e)127,693,312
For Irrigation	25,561,639	581,680	...	26,143,319	...	...	26,143,319
Total . £	210,662,046	4,500,000	4,050,191	219,212,237	(c)1,242,973	4,050,191	213,919,073

(c) This amount is shown in the General Account, page 31, as follows:—

	India. £	England. £	Total. £
Under Permanent Debt Discharged	84,320	1,002,200	1,086,520
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £3,009,313 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	...	78,996	} 133,123
On account of Eastern Bengal Railway Sinking Fund do. do.	...	5,892	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	48,235	
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which £2,832 is charged to State Railways' Interest on Debt	...	2,715	} 23,330
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £ 21,497 is charged to Interest on Debt	...	20,615	
	84,320	1,158,653	1,242,973

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C.206, and Section 2 (a) of 44 and 45 Vict. C. 53, and the application thereof.

	India Debt issued in redemption of £328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	Total.
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
India Debt created and issued £	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1904: India 4, 3½ and 3 per cent. Stocks	1,204,845	5,903	72,475	4,020	622,664	1,909,907
(a) India Debt purchased and cancelled during the year ended 31st March 1905:						
India 3½ per cent. Stock purchased with £ 70,825 being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	37,212	223	3,120	132	27,021	} 133,123
India 3½ per cent. Stock purchased with £ 68,526 being Interest on the amounts standing to the credit of the Funds	41,358	203	2,503	137	21,214	
India Debt purchased and cancelled £	1,283,415	6,329	78,098	4,289	670,899	2,043,030
Balance of India Debt issued as above, outstanding on 31st March 1905. India 3½ per cent. Stock† . £10,900,028; India 3 per cent. Stock 224,446; India 3½ per cent. Rupee Debt 7,117 . £	6,290,052	74,436	462,957	63,424	4,240,722	11,131,591

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £24,329 towards the redemption of Debt incurred in excess of money raised thereby.

(d) Includes £3,682,044 transferred to Debt for Railways.

(e) Falls short of the aggregate of the totals of columns 4 and 19 in the Summary of Capital Expenditure, Account No. 75, by £7,393,557 on account of (1) the exclusion of £7,896,248 Capital outlay on State Railways met from funds raised by Companies, and (2) the inclusion of £502,691 the net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian and Great Indian Peninsula Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1905.

		Balance, 1st April 1904.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1905.
INDIA.						
Temporary Loan from Gwalior	R	50,00,000	...	50,00,000	50,00,000	...
Converted into £ at R15 = £1	£	333,333	...	333,333	333,333	...
ENGLAND.						
Temporary Loans on security of India Bills .	£	2,000,000	500,000	2,500,000	2,000,000	500,000
TOTAL .	£	2,333,333	500,000	2,833,333	2,333,333	500,000

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1905.
	R	R	R	R	R
INDIA, GENERAL.					
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras) . . .	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras) . . .	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.) .	40,000	...	40,000	...	40,000
TOTAL . R	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	29,59,158	...	29,59,158	9,791	29,49,367
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,96,245	...	99,96,245	292	99,95,953
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL . R	1,48,69,206	...	1,48,69,206	10,083	1,48,59,123
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL . .	1,69,01,162	...	1,69,01,162	10,083	1,68,91,079
Grand Total converted into £ at R15 = £1 . £	1,126,744	...	1,126,744	672	1,126,072

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Issues in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
INDIA, GENERAL.	R	R	R	R	R
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,619
TOTAL . R	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R15 = £1 . £	29,861	...	29,861	...	29,861

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENT and the BALANCES due to such FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Repayments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
INDIA, GENERAL.					
Uncovenanted Service Family Pension Fund . .	1,48,25,777	12,32,881	1,60,58,658	10,70,412	1,49,88,246
Bengal and Madras Service Family Pension Fund .	...	10,940	10,940	5,068	5,872
TOTAL .	1,48,25,777	12,43,821	1,60,69,598	10,75,480	1,49,94,118
MADRAS.					
Military Assistant Surgeons' Fund	3,55,837	29,923	3,85,760	25,460	3,60,300
BOMBAY.					
Uncovenanted Service Family Pension Fund . .	23,78,999	2,14,577	25,93,576	1,27,850	24,65,726
TOTAL R	1,75,60,613	14,88,321	1,90,48,934	12,28,790	1,78,20,144
Total converted into £ at R15 = £1 . £	1,170,708	99,221	1,269,929	81,920	1,188,009

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1905.

BANK ACCOUNTS.	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Repayments in 1904-1905.	Balance, 31st March 1905.
POST OFFICE SAVINGS BANKS:	(a) R	R	R	R	R
India, General . . . . . R	12,33,36,717	5,55,22,692	17,88,59,409	4,47,89,278	0,131
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	1,29,72,716	24,89,620	1,54,62,336	14,98,870	1,39,63,466
Assam	8,668	2,616	11,284	390	10,894
TOTAL . R	1,29,81,384	24,92,236	1,54,73 620	14.99,260	1,39,74,360
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	(a)56,61,535	8,29,128	64,90,663	3,73,392	61,17,271
FOREST OFFICERS' PROVIDENT FUND:					
India, General	5,76,180	1,14,414	6,90,594	80,823	6,09,771
Madras	71,216	12,807	84,023	9,977	74,046
Bombay	1,12,132	25,867	1,37,999	5,399	1,32,600
TOTAL . R	7,59,528	1,53,088	9,12,616	96,199	8,16,417
POLICE OFFICERS' PROVIDENT FUND:					
India, General	12,747	8,802	21,549	599	20,950
Central Provinces and Berat	46,036	17,015	63,051	1,762	61,289
Burma	68,216	21,881	90,097	300	89,797
Bengal	1,19,438	41,106	1,60,544	10,143	1,50,401
United Provinces of Agra and Oudh . .	1,04,537	36,145	1,40,682	2,410	1,38,272
Punjab	(a)79,023	29,137	1,08,160	17,251	90,909
Madras	83,307	26,000	1,09,307	14,024	95,283
Bombay	(a)67,578	26,843	94,421	6,652	87,769
TOTAL . R	5,80,882	2,06,929	7,87,811	53,141	7,34,670
CEMETERY ENDOWMENT FUND.					
India	(a)10,124	1,272	11,396	...	11,396
Central Provinces	6,683	515	7,198	...	7,198
Burma	10,574	750	11,324	...	11,324
Assam	(a)3,008	55	3,063	...	3,063
Bengal	21,642	3,585	25,227	...	25,227
United Provinces of Agra and Oudh . .	(a)36,787	5,301	42,088	...	42,088
Punjab	20,825	2,485	23,310	...	23,310
North-West Frontier Province	2,988	480	3,468	...	3,468
Madras	5,577	1,190	6,767	...	6,767
Bombay	49,135	2,008	51,143	...	51,143
TOTAL . R	1,67,343	17,641	1,84,984	...	1,84,984
Carried forward .	14,34,87,389	5,92,21,714	20,27,09,103	4,68,11,270	15,58,97,833

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 87.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, and of Special Accounts, for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Repayments in 1904-1905.	Balance, 31st March 1905.
BANK ACCOUNTS—*contd.*	R	R	R	R	R
Brought forward	14,34 87,389	5,92,21,714	20,27,09,103	4,68,11,270	15,58,97,833
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	(*a*) 95,765	28,487	1,24,252	12,653	1,11,599
OPIUM DEPARTMENT PROVIDENT FUND					
Bengal	52,089	29,880	81,969	1,000	80,969
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND:					
India, General	(*a*) 28,377	15,768	44,145	4,490	39,655
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND:					
India, General	11,521	15,096	26.617	763	25,854
TOTAL BANK ACCOUNTS . R	14,36,75,141	5,93,10,945	20,29,86,086	4,68,30,176	15,61,55,910
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	(*b*) 93,615	1,15,401	2,09,016	1,65,071	43,945
HINDU FAMILY ANNUITY FUND:					
India, General	37,641	66,019	1,03,660	89,227	14,433
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,28,814	20,512	1,49,326	22,264	1,27,062
LOCAL FUND PENSION FUND:					
Bombay	45,065	44,501	89,566	41,072	48,494
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	(*a*)4,238	28,343	32,581	28,344	4,237
POST OFFICE LIFE INSURANCE FUND:					
India, General	(*b*)26,78,047	7,32,354	34,10,401	2,11,557	31,98,844
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	3,12,500	68,553	3,81,053	54,189	3,26,864
TOTAL SPECIAL ACCOUNTS . R	32,99,920	10,75,683	43,75,603	6,11,724	37,63,879
GRAND TOTAL	14,69,75,061	6,03,86,628	20,73,61,689	4,74,41,900	15,99,19,789
Grand Total converted into £ at R15=£1 £	9,798,338	4,025,775	13,824,113	3,162,793	10,661,320

NO. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
India, General	(*a*) 7,16,288	17,89,792	25,06,080	16,51,019	8,55,061
Central Provinces and Berar	1,01,846	6,14 882	8,06,728	5,88,162	2,18,566
Burma	4,80,108	11,32,558	16,12,666	11,15 550	4.97,116
Assam	13,703	24,501	38,204	26,782	11,422
Bengal	(*a*) 5,51,166	8,83,409	14,34,575	8,32,021	6,02,554
United Provinces of Agra and Oudh	3 06,387	13,72,768	16,79,155	13,46,281	3,32,874
Punjab	(*a*) 2.43,767	9,61,070	12,04,837	9,80,527	2,24,310
North-West Frontier Province	(*a*) 1,00,896	2,68,414	3,69,310	2,55,158	1,14,152
Madras	7,39,596	21,81,437	29,21,033	22,79.757	6,41,276
Bombay	8,57,034	29,68,581	38,25,615	29,17,423	9,08,192
TOTAL R	42,00,791	1,21,97,412	1,63,98,203	1,19,92,680	44,05,523
Total converted into £ at 15=£1 £	280,053	813,161	1,093,214	799,512	293,702

(*a*) Differs from last year's closing balance by 1 for corrections since made.
(*b*) Ditto ditto by 2 ditto ditto.

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.					
Educational Fund	5,412	8,538	13,950	8,776	5,174
Fire Insurance Fund	33,646	17,061	50,707	2,399	48,308
Guarantee and Contractors' Security Fund	1,09,311	43,416	1,52,727	59,332	93,395
Provident Fund	99,264	4,98,349	5,97,613	4,02,331	1,95,282
Fine Fund	4,445	5,333	9,778	7,452	2,326
Shareholders' Interest Deposit Fund	2,347	1,410	3,757	1,589	2,168
Sundry Deposit Fund	42,068	31,088	73,156	28,670	44,486
Madras Railway.					
Guarantee and Contractors' Security Fund	6,56,189	92,109	7,48,298	20,511	7,27,787
Provident Fund	1,40,970	3,07,412	4,48,382	3,84,959	63,423
TOTAL R	10,93,652	10,04,716	20,98,368	9,16,019	11,82,349
Total converted into £ at R15 = £1 £	72,910	66,981	139,891	61,068	78,823

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	(a) 13,77,223	1,54,201	15,31,424	...	15,31,424
Converted into £ at R15 = £1 £	91,815	10,280	102,095	...	102,095

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March 1905.

Balance, 1st April 1904.	Net profits on Coinage during the year.	Interest on Investments (including discount on Treasury Bills.)	Total Receipts.	Charges.	Balance, 31st March 1905.
£	£	£	£	£	£
6,544,095	1,790,380	200,629	8,535,104	6,473	8,528,631

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March 1905.

		£
In 2½ per cent. Consolidated Stock of the nominal value of	£6,043,758	5,538,730
In 2¾ per cent. National War Loans Stock	" 528,034	515,419
In 3 per cent. Local Loans Stock	" 434,511	422,921
In 3 per cent. Transvaal Government Guaranteed Stock	" 723,736	699,561
Treasury Bills	" 1,200,000	1,200,000
In Gold in India		...
Balance due to the Fund from the Treasury Balances		152,000
TOTAL		8,528,631

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	(a) 2,04,165	5,14,831	7,18,996	5,69,751	1,49,245
Civil Courts' Deposits	1,21,330	2,12,967	3,34,297	2,46,517	87,780
Criminal Courts' Deposits	12,044	36,308	48,352	31,781	16,571
Personal Deposits	4,02,441	40,31,334	44,33,775	39,90,196	4,43,579
Municipal Funds	1,60,332	6,27,164	7,87,496	5,32,445	2,55,051
Renewal Fees, Government Promissory Notes	(a) 6,769	14,172	20,941	15,413	5,528
Trust Interest Fund	2,152	1,08,69,083	1,08,71,235	1,08,63,282	7,953
Deposits for Government Loans (temporary)	...	366	366	366	...
Deposits of deceased officers and men of the Native Army	6,805	2,928	9,733	1,499	8,234
Deposit Account of Mr. Phipp's Donation	41,501	4,19,673	4,61,174	3,63,064	98,110
Presidency Bank Deposits	...	1,01,500	1,01,500	1,01,500	...
Other Deposits.					
Military Deposits — Bengal Command	(a) 1,08,434	3,37,581	4,46,015	3,24,469	1,21,546
Military Deposits — Punjab "	2,78,611	1,16,924	3,95,535	3,05,570	89,965
Trust Interest Account (Military) — Bengal Command	2,352	43,067	45,419	44,015	1,404
Trust Interest Account (Military) — Punjab "	825	25,936	26,761	26,671	90
Marine Deposits	22,681	27,784	50,465	37,716	12,749
Public Works Deposits (Other Public Works)	(a) 5,58,126	13,27,353	18,85,479	13,07,346	5,78,133
Public Works Deposits (Irrigation)	2,274	6,500	8,774	5,963	2,811
Public Works Deposits (Railway Capital)	8,19,639	29,28,666	37,48,305	26,14,081	11,34,224
Public Works Deposits (Railway Revenue)	51,99,227	3,29,03,674	3,81,02,901	3,18,47,823	62,55,078
State Railway Fine Fund (Railway Revenue)	78,296	1,46,716	2,25,012	1,31,803	93,209
Telegraph Deposits	20,565	1,74,690	1,95,255	1,71,755	23,500
Telegraph Fine Fund	(a) 12,845	8,450	21,295	9,726	11,569
Telegraph Furniture Fund	2,106	1,105	3,211	1,016	2,195
Trust Interest Account (Post Office)	(a) 41	6,520	6,561	6,534	27
Void Money Orders (Post Office)	(a) 99,163	4,79,166	5,78,329	4,50,952	1,27,377
Short payments on account of Money Orders (Post Office)	(a) 957	25,845	26,802	25,756	1,046
Foreign Money Orders (Post Office)	(a) —6,34,593	2,43,99,245	2,37,64,652	2,47,12,486	—9,47,834
British Postal Orders (Post Office)	(a) 2,30,554	15,95,697	18,26,251	15,49,479	2,76,772
Dead Accounts, Savings Bank (Post Office)	5,55,502	34,676	5,90,178	8,932	5,81,246
District Post Charges (Post Office)	(a) 68	9,81,083	9,81,151	9,81,060	91
Money Order Cheques (Post Office)	(a) 28,002	1,90,84,095	1,91,12,097	1,90,65,880	46,217
Deposits on account of ferry charges in Kashmir (Post Office)	1	183	184	181	3
Deposits for Government Loans (Post Office)	...	1,528	1,528	1,528	...
Customs Duty on Foreign Parcels (Post Office)	885	13,418	14,303	12,494	1,809
Aligarh Workshop Cheques (Post Office)	(a) 28,348	2,83,069	3,11,417	2,88,890	22,527
Other deposits (Post Office)	16,961	1,90,515	2,07,476	1,74,134	33,342
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—13,170	...	—13,170	30	—13,200
TOTAL . R	83,76,239	10,19,73,812	11,03,50,051	10,08,22,104	95,27,947
Carried forward . R	83,76,239	10,19,73,812	11,03,50,051	10,08,22,104	95,27,947

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
Brought forward . R	83,76,239	10,19,73,812	11,03,50,051	10,08,22,104	95,27,947
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	2,51,982	4,35,655	6,87,637	2,72,661	4,14,976
Civil Courts' Deposits	8,32,412	21,52,115	29,84,527	21,30,189	8,54,338
Criminal Courts' Deposits	24,374	55,215	79,589	43,375	36,214
Personal Deposits	6,29,212	64,57,981	70,87,193	64,93,612	5,93,581
Municipal Funds	(a)5,99,921	17,65,019	23,64,940	17,32,407	6,32,533
Forest Deposits	129	1,705	1,834	1,802	32
Trust Interest Fund	1,085	1,04,415	1,05,500	1,02,864	2,636
Deposits for work done for public bodies or individuals	(a) 207	5,115	5,322	5,322	...
Other Deposits.					
Public Works Deposits (Other Public Works)	1,12,679	1,99,086	3,11,765	1,58,791	1,52,974
Public Works Deposits (Irrigation)	90,389	52,558	1,42,947	62,503	80,444
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a) −1,15,807	3,78,887	2,63,080	3,38,389	−75,309
TOTAL . R	24,26,583	1,16,07,751	1,40,34,334	1,13,41,915	26,92,419
BURMA.					
Civil Deposits.					
Revenue Deposits	(a)4,66,749	20,10,392	24,77,141	18,65,201	6,11,940
Civil Courts' Deposits	2,26,825	7,68,662	9,95,487	8,11,540	1,83,947
Personal Deposits	(a)3,63,772	37,27,187	40,90,959	37,38,737	3,52,222
Municipal Funds	(a)6,58,336	25,79,394	32,37,730	25,89,241	6,48,489
Marine Deposits	(a)3,791	6,340	10,131	7,309	2,822
Forest Deposits	1,500	2,000	3,500	1,500	2,000
Trust Interest Fund	119	1,63,287	1,63,406	27,939	1,35,467
Deposits for work done for public bodies or individuals	24,680	65,419	90,099	31,294	58,805
Deposits of the Tea Cess Fund	4	26	30	27	3
Other Deposits.					
Public Works Deposits (Other Public Works)	6,35,522	21,79,808	28,15,330	22,37,061	5,78,269
Public Works Deposits (Irrigation)	(a) 32,662	46,593	79,255	40,161	39,094
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	22,529	...	22,529	1,232	21,297
TOTAL . R	24,36,489	1,15,49,108	1,39,85,597	1,13,51,242	26,34,355
ASSAM.					
Civil Deposits.					
Revenue Deposits	2,13,757	3,43,258	5,57,015	2,76,703	2,80,312
Civil Courts' Deposits	68,301	1,28,777	1,97,078	1,46,064	51,014
Personal Deposits	45,348	12,06,624	12,51,972	11,13,740	1,38,232
Municipal Funds	(a)58,717	2,52,553	3,11,270	2,38,081	73,189
Trust Interest Fund	57	12,895	12,952	11,910	1,042
Deposits for work done for public bodies or individuals	919	2,709	3,628	2,263	1,365
Forest Deposits	...	30	30	30	...
Other Deposits.					
Public Works Deposits (Other Public Works)	(a)30,716	91,542	1,22,258	77,283	44,975
Public Works Deposits (Railway Revenue)	1,257	1,822	3,079	1,719	1,360
State Railway Fine Fund (Railway Revenue)	...	59	59	59	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a) 9,970	77,527	87,497	61,964	25,533
TOTAL . R	4,29,042	21,17,796	25,46,838	19,29,816	6,17,022
Carried forward . R	1,36,68,353	12,72,48,467	14,09,16,820	12,54,45,077	1,54,71,743

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
Brought forward . R	1,36,68,353	12,72,48,467	14,09,16,820	12,54,45,077	1,54,71,743
BENGAL.					
Civil Deposits.					
Revenue Deposits	24,18,683	33,81,464	58,00,147	32,38,929	25,61,218
Civil Courts' Deposits	54,20,070	1,28,88,100	1,83,08,170	1,21,62,805	61,45,365
Criminal Courts' Deposits	3,44,689	4,85,856	8,30,545	4,02,737	4,27,808
Personal Deposits	22,42,711	1,20,83,644	1,43,26,355	1,18,10,030	25,16,325
Municipal Funds	6,38,114	31,73,497	38,11,611	31,22,170	6,89,441
Trust Interest Fund	(a) 10,893	11,27,833	11,38,726	9,91,252	1,47,474
Port Trust Deposits	60,073	1,25,810	1,85,883	77,778	1,08,105
Deposits for work done for public bodies or individuals	4,19,242	6,67,999	10,87,241	7,78,951	3,08,290
Deposits of the Tea Cess Fund	3,554	2,84,856	2,88,410	2,83,884	4,526
Other Deposits.					
Public Works Deposits (Other Public Works)	1,41,645	7,47,049	8,88,694	6,83,968	2,04,726
Public Works Deposits (Irrigation)	1,69,711	2,47,152	4,16,863	2,81,270	1,35,593
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(b) 14,39,625	21,14,949	35,54,574	20,86,969	14,67,605
TOTAL . R	1,33,09,010	3,73,28,209	5,06,37,219	3,59,20,743	1,47,16,476
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	9,41,048	29,77,237	39,18,285	30,23,093	8,95,192
Civil Courts' Deposits	43,96,264	98,28,916	1,42,25,180	93,36,982	48,88,198
Criminal Courts' Deposits	(a) 1,46,447	3,79,509	5,25,956	4,07,347	1,18,609
Personal Deposits	19,49,669	2,37,44,847	2,56,94,516	2,35,36,393	21,58,123
Municipal Funds	11,98,397	45,35,524	57,33,921	44,50,662	12,83,259
Forest Deposits	964	124	1,088	110	978
Trust Interest Fund	(a) 49,337	3,76,359	4,25,696	3,82,272	43,424
Deposits for Government Loans (temporary)	...	1,135	1,135	1,135	...
Deposits for work done for public bodies or individuals	3,331	1,741	5,072	185	4,887
Other Deposits.					
Public Works Deposits (Other Public Works)	1,68,033	2,89,533	4,57,566	3,21,282	1,36,284
Public Works Deposits (Irrigation)	30,373	1,37,771	1,68,144	1,26,136	42,008
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	7,933	1,72,201	1,80,134	1,44,990	35,144
TOTAL . R	88,91,796	4,24,44,897	5,13,36,693	4,17,30,587	96,06,106
Carried forward . R	3,58,69,159	20,70,21,573	24,28,90,732	20,30,96,407	3,97,94,325

(a) Differs from last year's closing balance by 1 for corrections since made.
(b) Ditto ditto by 74,898 ditto.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
Brought forward . R	3,58,69,159	20,70,21,573	24,28,90,732	20,30,96,407	3,97,94,325
PUNJAB.					
Civil Deposits.					
Revenue Deposits	18,92,410	50,83,043	69,75,453	49,32,787	20,42,666
Personal Deposits	(a)14,56,104	85,36,757	99,92,861	84,61,298	15,31,563
Municipal Funds	15,92,966	51,37,493	67,30,459	50,70,905	16,59,554
Trust Interest Fund	1,195	1,50,517	1,51,712	1,50,382	1,330
Other Deposits.					
Public Works Deposits (Other Public Works)	2,00,020	7,84,593	9,84,613	6,05,044	3,79,569
Public Works Deposits (Irrigation)	1,73,855	2,11,992	3,85,847	2,25,840	1,60,007
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	77,480	2,41,681	3,19,161	2,34,754	84,407
TOTAL . R	53,94,030	2,01,46,076	2,55,40,106	1,96,81,010	58,59,096
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)2,92,344	5,68,053	8,60,397	5,43,403	3,16,994
Personal Deposits	(a)3,01,361	21,79,771	24,81,132	22,25,510	2,55,622
Municipal Funds	(a)1,63,499	5,64,519	7,28,018	5,44,122	1,83,896
Trust Interest Fund	1,729	12,135	13,864	13,864	
Other Deposits.					
Public Works Deposits (Irrigation)	(a)8,815	10,734	19,549	9,391	10,158
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	1,760	12,821	14,581	10,501	4,080
TOTAL . R	7,69,508	33,48,033	41,17,541	33,46,791	7,70,750
MADRAS.					
Civil Deposits.					
Revenue Deposits	21,65,796	28,25,149	49,90,945	27,96,473	21,94,472
Civil Courts' Deposits	29,44,382	51,58,352	81,02,734	57,89,165	23,13,569
Criminal Courts' Deposits	(a)69,513	1,23,148	1,92,661	1,17,313	75,348
Personal Deposits	12,80,175	1,11,25,130	1,24,05,305	1,10,74,461	13,30,844
Municipal Funds	8,90,874	38,39,240	47,30,114	36,35,457	10,94,657
Trust Interest Fund	16,378	22,26,606	22,42,984	21,71,583	71,401
Deposits of deceased officers and men of the Native Army	857	215	1,072	421	651
Deposits for work done for public bodies or individuals	(a)61,148	1,76,649	2,37,797	2,11,676	26,121
Administrator General's Deposits	8	644	652	...	652
Deposits of Tea Cess Fund	2,297	14,942	17,239	16,104	1,135
Deposits for Government Loans (Temporary)	...	36,200	36,200	36,200	...
Other Deposits.					
Military Deposits	50,531	1,52,059	2,02,590	1,65,420	37,170
Trust Interest Account (Military)	150	18,565	18,715	18,583	132
Public Works Deposits (Other Public Works)	1,95,977	4,86,289	6,82,266	4,87,842	1,94,424
Public Works Deposits (Railway Capital)	105	1,597	1,702	850	852
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a)*—69,133*	24,93,436	24,24,303	27,91,016	*—3,66,713*
TOTAL . R	76,09,058	2,86,78,221	3,62,87,279	2,93,12,564	69,74,715
Carried forward . R	4,96,41,755	25,91,93,903	30,88,35,658	25,54,36,772	5,33,98,886

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1905—*continued.*

	Balance 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
Brought forward . R	4,96,41,755	25,91,93,903	30,88,35,658	25,54,36,772	5,33,98,886
BOMBAY.					
Civil Deposits.					
Revenue Deposits	(*a*)9,76,660	23,28,454	33,05,114	21,67,592	11,37,522
Civil Courts' Deposits	8,02,973	30,43,117	38,46,090	30,90,237	7,55,853
Criminal Courts' Deposits	39,029	95,506	1,34,535	94,730	39,805
Personal Deposits	18,25,410	1,12,38,738	1,30,64,148	1,11,87,596	18,76,552
Municipal Funds	7,14,439	27,18,384	34,32,823	26,75,576	7,57,247
Marine Deposits	(*a*) 17,915	31,387	49,302	39,074	10,228
Forest Deposits	1,34,916	1,82,600	3,17,516	1,39,415	1,78,101
Trust Interest Fund	4,471	18,30,442	18,34,913	18,16,908	18,005
Presidency Bank Deposits	...	9	9	9	...
Deposits for Government Loans (temporary)	...	102	102	102	...
Deposits of deceased officers and men of the Native Army	3,708	583	4,291	1,865	2,426
Deposits for work done for public bodies or individuals	(*a*) 296	85,630	85,926	83,605	2,321
Administrator General's Deposits	(*a*) 4,618	18,056	22,674	18,733	3,941
Deposits of the Tea Cess Fund	(*a*) 218	4,493	4,711	4,420	291
Other Deposits.					
Military Deposits	2,49,916	6,59,066	9,08,982	7,75,634	1,33,348
Trust Interest Account (Military)	392	3,35,896	3,36,288	3,36,096	192
Public Works Deposits (Other Public Works)	(*a*)1,87,479	3,96,327	5,83,806	3,46,273	2,37,533
Public Works Deposits (Irrigation)	1,33,765	3,87,012	5,20,777	3,81,501	1,39,276
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	*—5,71,230*	1,40,498	*—4,30,732*	1,49,940	*—5,80,672*
TOTAL . R	45,24,975	2,34,96,300	2,80,21,275	2,33,09,306	47,11,969
GRAND TOTAL . R	5,41,66,730	28,26,90,203	33,68,56,933	27,87,46,078	5,81,10,855
Grand Total converted into £ at R15 = £1 . £	3,611,115	18,846,014	22,457,129	18,583,072	3,874,057

(*a*) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1905, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Alirajpur State	92,000	...	92,000	10,000	82,000	1,00,000	4 per cent.	...
Banswara State	2,28,088	...	2,28,088	10,000	2,18,088	2,50,000	4 ,,	...
Barwani State	1,20,000	...	1,20,000	30,000	90,000	1,50,000	4 ,,	...
Berar Famine Loan	71,05,743	...	71,05,743	4,51,299	66,54,444	1,40,95,608	3½ ,,	2,48,701
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	63,700	4 ,,	...
Bikaner State	9,46,918	...	9,46,918	6,14,326	3,32,592	12,00,000	4 ,,	28,410
Bundi State	1,58,924	...	1,58,924	50,000	1,08,924	3,00,000	4 ,,	...
Dhar State	2,50,000	...	2,50,000	1,00,000	1,50,000	3,00,000	4 ,,	...
Dungarpur State	3,35,000	...	3,35,000	25,000	3,10,000	3,60,000	4 ,,	76
Hyderabad State	1,76,45,315	...	1,76,45,315	3,94,188	1,72,51,127	2,00,00,000	4 ,,	7,05,813
Jaisalmer Durbar	1,22,333	1,01,875	2,24,208	...	2,24,208	3,00,000	4 ,,	...
Jobat State	75,000	...	75,000	...	75,000	75,000	4 ,,	...
Jaora State	5,00,000	...	5,00,000	...	5,00,000	5,00,000	4 ,,	...
Jhabua State	3,77,000	...	3,77,000	...	3,77,000	3,77,000	4 ,,	3,080
Kishenghar State	80,000	...	80,000	40,000	40,000	1,50,000	4 ,,	...
Kotah Durbar	12,42,360	...	12,42,360	...	12,42,360	12,42,360	4 ,,	...
Marwar Durbar	34,85,000	...	34,85,000	50,000	34,35,000	35,35,000	4 ,,	...
Mewar Hilly Tracts	1,41,673	...	1,41,673	7,172	1,34,501	1,50,779	4 ,,	...
Pertabghar State	6,56,017	...	6,56,017	26,122	6,29,895	6,59,525	4 ,,	11,370
Rewa State	6,00,000	...	6,00,000	1,00,000	5,00,000	9,38,457	4 ,,	24,000
Sailana State	20,000	23,101	43,101	10,000	33,101	43,101	4 ,,	...
Shahpura Chief	85,000	...	85,000	10,000	75,000	1,00,000	4 ,,	...
Sirohi State	2,00,834	...	2,00,834	20,000	1,80,834	2,30,000	4 ,,	...
Sitamao State	1,20,000	...	1,20,000	15,568	1,04,432	1,20,000	4 ,,	4,432
Sultan of Muskat	1,39,791	42,006	1,81,797	54,796	1,27,001	2,20,355	*Nil.*	...
Tonk State	5,07,149	...	5,07,149	84,307	4,22,842	6,70,000	4 per cent.	843
TOTAL	3,52,96,345	1,66,982	3,54,63,327	21,02,778	3,33,60,549			10,26,725
Carried forward	3,52,96,345	1,66,982	3,54,63,327	21,02,778	3,33,60,549			10,26,725

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	3,52,96,345	1,66,982	3,54,63,327	21,02,778	3,33,60,549			10,26,725
CENTRAL PROVINCES AND BERAR.								
Khairagarh State	49,859	...	49,859	24,885	24,974	1,20,000	4 per cent.	...
Nandgaon State	1,61,970	...	1,61,970	1,24,403	37,567	2,50,506	4 "	...
Sakti State	1,177	...	1,177	1,177	...	25,000	4 "	...
TOTAL	2,13,006	...	2,13,006	1,50,465	62,541			...
BENGAL.								
Cooch Behar State for Railway	(a) 1,77,708	...	1,77,708	93,590	84,118	10,00,000	4 "	6,411
PUNJAB.								
Jind State	5,90,515	...	5,90,515	*—466*	5,90,981	8,75,000	4 "	466
Patiala State	10,00,000	...	10,00,000	1,00,000	9,00,000	10,00,000	4 "	40,000
TOTAL	15,90,515	...	15,90,515	99,534	14,90,981			40,466
BOMBAY. *Káthiáwár Agency.*								
Bábra Thána	(b) 1,33,570	...	1,33,570	32,000	1,01,570	1,37,100	4 "	168
Bajana State	(b) 1,75,282	...	1,75,282	...	1,75,282	2,11,477	4 "	...
Ba Saheb Ba of Rajkot	...	...	...	...	...	33,000	4 "	1
Bhadva Táluka	8,490	...	8,490	840	7,650	11,040	4 "	188
Bhaya Hathia and others of Bhaya Vadar under Bagasra	(b) 303	...	303	...	303	344	4 "	...
Bhoika Thána	(b) 66,532	...	66,532	11,915	54,617	*	4 "	55
Chamardi Thána	4,293	...	4,293	2,071	2,222	4,788	4 "	..
Chiroda Estate	...	...	...	...	...	1,340	4 "	36
Chok Thana and Japti Estates under Chok Thana	(b) 2,060	...	2,060	...	2,060	2,544	4 "	...
Chotila Thána	(b) 3,25,626	...	3,25,626	12,497	3,13,129	†	4 "	138
Chotila Thána for Champa Tank	80	...	80	80	...	80	4 "	1
Chotila Thána for Moldi work	5,455	...	5,455	455	5,000	5,455	4 "	...
Chuda Táluka	1,57,778	706	1,58,484	...	1,58,484	1,58,484	4 "	882
Dasda Thána	1,028	...	1,028	580	448	1,389	4 "	...
Dasda Mulgirasias	(b) 569	...	569	...	569	635	4 "	...
Datha Thana	(b) 25	...	25	...	25	1,450	4 "	...
Dedan Thana for Wangadhra Tank Work	(b) 13,000	...	13,000	190	12,810	13,000	4 "	...
Dhrafa Thána	(b) 45,975	...	45,975	6,167	39,808	76,421	4 "	287
Dhrángadhra State	9,71,017	...	9,71,017	...	9,71,017	9,71,017	4 "	...
Dhrol State	92,000	...	92,000	25,000	67,000	92,000	4 "	...
Gadka Táluka	6,250	...	6,250	...	6,250	6,250	4 "	...
Gavridad Taluka	5,640	...	5,640	440	5,200	5,640	4 "	...

Gohel Pratab Singhji of Limda	10,093	...	10,093	1,553	8,540	10,093	4	"	...
Gohel Ratansingji of Limda	1,976	...	1,976	567	1,409	3,623	4	"	...
Harsur Mansur through Megha Mansar of Mota Barman	(b) 868	...	868	...	868	868	4	"	...
Jadeja Harsingji of Lodhika	6,990	...	6,990	850	6,140	6,990	4	"	123
Do. Ratansinghji of Lodhika	10,275	...	10,275	...	10,275	10,275	4	"	...
Jalia Davani Talukdar	9,900	...	9,900	1,400	8,500	9,900	4	"	...
Japti Estates under Babra Thána	(b) 99,013	5,200	1,04,213	13	1,04,200	1,06,304	4	"	...
Ditto under Bhoika Thána	(b) 60,855	...	60,855	3,341	57,514	*	4	"	69
Ditto under Chamardi Thana	(b) 40,158	...	40,158	...	40,158	41,581	4	"	...
Ditto under Chotila Thána	(b) 2,54,888	...	2,54,888	...	2,54,888	†	4	"	1,561
Ditto under Datha Thana	83	.	83	34	49	83	4	"	3
Ditto under Dhrafa Thána	(b) 12,241	...	12,241	...	12,241	13,945	4	"	...
Ditto under Lakhapadar Thána	(b) 52,091	...	52,091	...	52,091	70,836	4	"	...
Ditto under Lodhika Thana	(b) 21,061	...	21,061	...	21,061	25,607	4	"	...
Ditto under Songad Thanas	(b) 22,805	...	22,805	...	22,805	25,373	4	"	...
Ditto under Wadhan District Thána	(b) 78,927	...	78,927	5,868	73,059	94,773	4	"	103
Khan Shri Samatkhan of Sardargad	30,933	...	30,933	...	30,933	32,000	4	"	...
Khan Shri Sherbuland Khanji Rustam Khanji of Bantwa	17,460	...	17,460	1,312	16,148	17,460	4	"	...
Khári Bágasra (Vala Rama Harsur)	(b) 78,377	5,400	83,777	...	83,777	1,02,986	4	"	...
Khirasra Táluka	11,250	...	11,250	825	10,425	11,250	4	"	...
Kotda Sángani Táluka	1,81,850	...	1,81,850	15,000	1,66,850	1,81,850	4	"	...
Kotharia Táluka	5,000	...	5,000	500	4,500	5,000	4	"	...
Kotila Jetmal Champraj of Dedan	(b) 3,756	...	3,756	...	3,756	3,756	4	"	...
Kotila Raning of Dedan	(b) 15,365	...	15,365	...	15,365	16,365	4	"	...
Kotila Unad Bhan and Suraj Bhim of Dedan	(b) 22,814	...	22,814	...	22,814	22,814	4	"	...
Lakhapadar Thána	(b) 31,666	...	31,666	9,014	22,652	53,283	4	"	...
Lathi Táluka	(b) 2,681	...	2,681	...	2,681	42,865	4	"	...
Lodhika Thána	(b) 11,521	...	11,521	6,678	4,843	39,732	4	"	111
Mália Táluka	1,87,592	...	1,87,592	...	1,87,592	1,87,592	4	"	6,308
Mália State for Máliá Works	10,092	...	10,092	10,092	...	10,092	4	"	132
Malik Ala Dadkhan of Dasda	(b) 14,837	...	14,837	7,000	7,837	23,837	4	"	...
Malik Jenken Khanji do.	(b) 28,416	...	28,416	17,000	11,416	43,416	4	"	...
Malik Hussein Mahomed Khanji, son of Malik Jessarkhan of Dasda	(b) 24,454	...	24,454	2,500	21,954	29,953	4	"	...
Malik Saheb of Dasda	(b) 17,944	...	17,944	2,500	15,444	20,444	4	"	...
Malik Dada Saheb of Dasda	(b) 18,187	...	18,187	6,000	12,187	25,187	4	"	...
Megha Mansar of Mota Barman	(b) 1,625	...	1,625	...	1,625	2,400	4	"	...
Melani Bhagders of Jhinjuvada	(b) 56,335	...	56,335	12,254	44,081	65,860	4	"	...
Mengni Táluka	19,950	...	19,950	...	19,950	19,950	4	"	...
Carried forward	34,89,302	11,306	35,00,608	1,96,536	33,04,072				10,166
	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189				10,73,602

(a) Differs from last year's closing balance by R1 for corrections since made.
(b) Last year's closing balance re-distributed.
* Combined amount of loan sanctioned represents 1,37,847.
† Ditto Ditto 6,18,220.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
Brought forward {	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98 189			10,73,602
	34,89,302	11,306	35,00,608	1,96,536	33,04,072			10,166
BOMBAY—*contd.*								
Kathiawar Agency—contd.								
Navanagar State	5,00,000	...	5,00,000	3,00,000	2,00,000	15,00,000	4 per cent	...
Navania Táluka	16,000	1,900	17,900	12,000	5,900	18,700	4 "	...
Páliyád Thána and Japti Estates under Paliyád Thána	(b) 2,25,984	...	2,25,984	7,749	2,18,235	2,34,911	4 "	176
Patdi Táluka	(b) 1,942	...	1,942	...	1,942	1,942	4 "	...
Ranchodji Pati Jhinjuvada	2,344	...	2,344	...	2,344	2,344	4 "	...
Rajkot State	1,48,500	...	1,48 500	50,000	98,500	1,93,500	4 "	2,198
Rájpára Táluka	12,947	...	12,947	...	12,947	24 946	4 "	...
Rajpur Táluka	22,726	...	22,726	...	22,726	22,726	4 "	...
Rasani shareholders of Jhinjuvada	(b) 97,699	...	97,699	13,900	83,799	1,03,296	4 "	...
Rasulkhan of Dasda	(b) 27,487	...	27,487	5,892	21,595	30,595	4 "	...
Rozwa of Jhinjuvada	5,487	...	5,487	1,300	4,187	5,487	4 "	...
Sáyla State	1,06,000	...	1,06,000	...	1,06,000	1,06,000	4 "	...
Songad Thána	(b) 3,652	...	3,652	—9	3,661	4,114	4 "	27
Vadali Táluka	5,543	...	5,543	...	5,543	5,800	4 "	...
Vála Ala Bhim	40,394	...	40,394	...	40,394	44,700	4 "	...
Vála Bhim Valera of Jetpur	21,160	...	21,160	2,000	19,160	21,160	4 "	...
Vála Kala Bhan of Luni	11,200	5,400	16,600	3,929	12,671	19,600	4 "	...
Vála Godad and Vajsur Punja of Jetpur	48,000	...	48,000	...	48,000	48,000	4 "	161
Vála Nág Hamir of Jetpur	20,468	...	20,468	5 000	15,468	24,198	4 "	...
Vála Nája Kála of Bhilka	92,181	16,000	1,08,181	17,980	90,201	1,08,181	4 "	...
Vála Jasa Rukhad of Jetpur	36,661	11,200	47,861	3,161	44,700	57,861	4 "	...
Vála Unad Valera and Giga Rána of Chital	15,100	2,100	17,200	1,857	15,343	17,200	4 "	...
Vála Vajsur Valera	(b) 42,926	...	42,926	...	42,926	43,426	4 "	...
Valas Kanthad Ram and others of Jhanka under Bagasra	(b) 8	...	8	...	8	53	4 "	...
Valas Vira and Ráma Mulu of Bagasra	(b) 27,286	10,600	37,886	...	37,886	53,868	4 "	...
Vanode Taluka	51,000	...	51,000	1,900	49,100	75,291	4 "	1,811
Virpur Estate	38,530	...	38,530	...	38,530	38,530	4 "	...
Vithalgad Táluka	4,209	...	4,209	...	4,209	6,759	4 "	...
Wadhwán State	4,92,000	...	4,92,000	...	4,92,000	4,92,000	4 "	...
Wadhwán District Thána	(b) 54,023	...	54,023	4,586	49,437	57,605	4 "	168
Wánkáner State	4,28,698	...	4,28,698	25,200	4,03,498	4,54 500	4 "	...
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	71,163	25,838	97,001	399	96,602	97,001	4 "	...

Pálanpur Agency.								
Pálanpur Durbar	11,83,495	...	11,83 495	34,606	11,48,889	12,29,897	4 per cent.	...
Rádhanpur State	4,66,109	...	4,66,109	81,109	3,85,000	4,96,109	4 „	...
Thána Circles and Small States in Pálanpur.								
Malik Jorawarkhan of Wariah	83	...	83	83	...	83	4 „	...
Political Superintendent, Pálanpur (for Thána Circles and small States)	4,97,343	3,000	5,00,343	41	5,00,302	5,31,000	4 „	...
Political Superintendent, Pálanpur (for Chiefs, etc., in the Agency)	58,662	12,300	70,962	7,624	63,338	89,489	4 „	6
Thána Circles and small States (for Seeds and Cattle)	21,250	10,000	31,250	2,960	28,290	49,336	4 „	...
Tharad State	86,888	...	86,888	1,791	85,097	91,278	4 „	...
Thakor Sardarsingji of Deodar	31,243	...	31,243	4,000	27,243	33,077	4 „	...
Do. Anandsingji of do.	23,890	...	23,890	1,500	22,390	24,659	4 „	...
Do. of Bhorol	9,765	...	9,765	1,087	8,678	11,107	4 „	...
Thara Talukdars	16,769	...	16,769	1,872	14,897	18,667	4 „	...
Váv State	72,277	...	72,277	...	72,277	77,651	4 „	...
Mahi Kántha Agency.								
Agarsingji Madhoji of Mahomedpura	540	...	540	63	477	600	4 „	...
Ambliára Táluka	2,023	...	2,023	315	1,708	3,505	4 „	...
Bayisi Thána	1,45,943	...	1,45,943	14,986	1,30,957	1,60,308	4 „	15
Bhagdars of Tezpara	5,045	...	5 045	165	4,880	5,900	4 „	...
Bhalusna Taluka	594	...	594	60	534	750	4 „	...
Bolundra Taluka	1,168	...	1,168	131	1,037	1,332	4 „	...
Danasingji, son of Virji Jethaji of Maguna	288	...	288	...	288	400	4 „	...
Dedhrota Táluka	900	...	900	100	800	1,000	4 „	...
Deloli Taluka	231	...	231	111	120	300	4 „	...
Devising son of Madhoji Anandaji of Maguna	288	...	288	40	248	400	4 „	...
Gabat Táluka	4,179	...	4,179	732	3,447	5,355	4 „	...
Gadhwáda Thána	41,050	...	41,050	288	40,762	45,120	4 „	...
Gambhirsingji of Varsoda	1,102	...	1,102	...	1,102	1,383	4 „	...
Ghodásar Táluka	5,114	...	5,114	577	4,537	6,517	4 „	...
Gulabsingji Gobarsingji of Maguna	320	...	320	40	280	400	4 „	..
Hadol Taluka	640	...	640	100	540	1,000	4 „	...
Hamirsing Mosangji of Maguna	304	...	304	20	284	400	4 „	...
Hathiji Ranchorji of Maguna	304	..	304	40	264	400	4 „	...
Himatsingji of Likhi	4,365	...	4,365	485	3,880	5,250	4 „	...
Idar State	8,02,523	...	8,02,523	7,403	7,95,120	9,20,910	4 „	29,464
Ilol Táluka	19,132	...	19,132	2,183	16,949	23,114	4 „	...
Jagatsingji Rupsingji of Maguna	304	...	304	40	264	400	4 „	...
Jethaji Hazursingi of Maguna	380	...	380	50	330	500	4 „	...
	96,65,131	1,09,644	97,74,775	8,17,982	89,56,793			44,192
Carried forward	3,72,77,574	1,66,982	3,74,44,556	24,45,367	3,49,98,189			10,73,602

(*b*) Revised balances due to re-distribution of advances.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loans sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189			10.73,602
	96,65,131	1,09,644	97,74,775	8,17,982	89,56,793			44,192
BOMBAY—*contd.*								
Mahi Kántha Agency—contd.								
Kadoli Táluka	400	...	400	107	293	800	4 per cent.	...
Katosan Táluka	24,008	...	24,008	1,200	22,808	28,634	4 "	...
Katosan Thana	44,446	...	44,446	556	43,890	49,853	4 "	...
Khadol Táluka	9,000	...	9,000	1,000	8,000	10,000	4 "	120
Khan Shri Kesarising, Bhupatsingji of Sunthal	700	...	700	210	490	700	4 "	...
Khedwada Táluka	1,440	...	1,440	...	1,440	1,800	4 "	...
Kotharna Taluka	175	...	175	25	150	250	4 "	...
Magodi Táluka	2,900	...	2,900	471	2,429	5,503	4 "	...
Malpur State	13,498	...	13,498	1,500	11,998	15,000	4 "	...
Mia Mota Mia of Dabha	6,031	...	6,031	653	5,378	6,532	4 "	...
Mohanpur State	19,052	...	19,052	...	19,052	24,586	4 "	...
Palaj Táluka	1,499	...	1,499	341	1,158	1,700	4 "	...
Pethapur Táluka	2,223	...	2,223	287	1,936	3,248	4 "	...
Pol State	16,023	...	16,023	1,781	14,242	18,007	4 "	...
Prabhat singji, son of Agarsingji of Varsoda	689	...	689	...	689	917	4 "	...
Pratapsingji Punaji of Mahomedpura	720	...	720	...	720	900	4 "	...
Rámas Táluka	1,014	...	1,014	145	869	1,458	4 "	...
Ranason Táluka	4,500	...	4,500	1,000	3,500	5,000	4 "	...
Rasiji Mulji of Mahomedpura	241	...	241	40	201	300	4 "	...
Rupal Táluka	2,925	...	2,925	850	2,075	3,250	4 "	...
Sábar Kántha Thána	15,018	...	15,018	1,131	13,887	20,945	4 "	5
Sadra Bazar	80	...	80	35	45	360	4 "	...
Satlasna Táluka	2,246	...	2,246	259	1,987	3,000	4 "	...
Sathamba Táluka	80	...	80	...	80	500	4 "	...
Shareholders of Maguna	351	...	351	106	245	500	4 "	...
Shareholders of Ijpara	1,140	...	1,140	...	1,140	1,500	4 "	...
Shareholders of Ranipura	153	...	153	23	130	250	4 "	7
Shareholders of Rampura	550	...	550	...	550	750	4 "	...
Sudasna Táluka	2,970	...	2,970	330	2,640	3,300	4 "	...
Tajpuri Táluka	1,000	...	1,000	...	1,000	1,250	4 "	...
Takhatsingji, son of Anupsingji Bhimji of Maguna	325	...	325	33	292	400	4 "	...
Timba Táluka	100	...	100	12	88	500	4 "	...
Umuri Táluka	(a)717	...	717	181	536	1,050	4 "	...
Vadgaum Táluka	6,470	...	6,470	720	5,750	7,750	4 "	...

Vakatsingji of Hapa	2,500	...	2,500	...	2,500	3,125	4 ,,	...
Vaktapur Táluka	529	...	529	...	529	800	4 ,,	...
Vátrak Kántha Thána	28,855	...	28,855	337	28,518	31,888	4 ,,	30
Wásna Táluka	9,106	...	9,106	141	8,965	13,613	4 ,,	...
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	6,000	...	6,000	2,000	4,000	6,000	4 ,,	...
Rewa Kántha Agency.								
Agar Estate	2,065	...	2,065	965	1,100	2,300	4 ,,	...
Amrapur Estate	199	...	199	99	100	250	4 ,,	...
Anghad do.	471	...	471	471	...	770	4 ,,	...
Bálásinor State	1,16,465	...	1,16,465	30,000	86,465	1,75,000	4 ,,	...
Chhotta Udepur State	25,000	...	25,000	25,000	...	50,000	4 ,,	...
Chudeswar Estate	750	...	750	...	750	925	4 ,,	...
Dhari do.	571	...	571	233	338	750	4 ,,	...
Gotardi do.	100	...	100	83	17	125	4 ,,	...
Itwad do.	479	...	479	79	400	600	4 ,,	...
Jambu Ghoda State	2,000	...	2,000	2,000	...	5,000	4 ,,	...
Jesar Estate	148	...	148	48	100	165	4 ,,	...
Jiral Kamosli	159	...	159	154	5	600	4 ,,	...
Kasla Pagina Muwada	54	...	54	54	...	60	4 ,,	...
Mevli Estate	359	...	359	159	200	450	4 ,,	...
Moka Pagina Muwada	161	...	161	57	104	180	4 ,,	...
Moti Varnoli	115	...	115	58	57	165	4 ,,	...
Nahara	48	...	48	24	24	60	4 ,,	...
Nalia Estate	395	...	395	...	395	445	4 ,,	...
Nangaon Estate	550	...	550	...	550	725	4 ,,	...
Nani Varnoli	119	...	119	119	...	150	4 ,,	...
Palasni Estate	3,750	...	3,750	...	3,750	5,375	4 ,,	...
Poicha do.	389	...	389	89	300	500	4 ,,	...
Raika Estate	473	...	473	...	473	550	4 ,,	...
Rajpipla State	4,80,001	...	4,80,001	1,00,000	3,80,001	6,25,000	4 ,,	537
Rana of Mandwa	15,277	...	15,277	5,277	10,000	20,000	4 ,,	...
Regan Estate	190	...	190	...	190	240	4 ,,	...
Sanjeli State	5,000	...	5,000	...	5,000	10,000	4 ,,	...
Sunth State	30,000	...	30,000	15,000	15,000	30,000	4 ,,	...
Thakor of Alwa	94	...	94	...	94	200	4 ,,	...
Thakor of Bhadarwa	11,700	...	11,700	1,700	10,000	13,000	4 ,,	...
Vadia Estate	154	...	154	94	60	200	4 ,,	...
Vaktapur do.	228	...	228	35	193	300	4 ,,	...
Vanmala do.	1,445	...	1,445	240	1,205	1,500	4 ,,	...
Varnolmal do	371	...	371	271	100	465	4 ,,	...
Vasan Sevda Estate	383	...	383	150	233	600	4 ,,	...
Zumkha Estate	(a) 179	...	179	63	116	225	4 ,,	...
Carried forward	1,05,94,647	1,09,644	1,07,04,291	10,15,978	96,88,313			44,891
	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189			10,73,602

(a) Differs from last year's closing balance by R 1 for corrections since made.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount advanced.	TOTAL	Amount repaid.	Amount, 31st March 1905	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
Brought forward	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189			10,73,602
	1,05,94,647	1,09,644	1,07,04,291	10,15,978	96,88,313			44,891
BOMBAY—*contd.*								
Bijapur Agency.								
Daphlapur State	10,000	...	10,000	3,000	7,000	12,000	4 per cent.	...
Jath State	5,65,000	...	5,65,000	...	5,65,000	5,65,000	4 "	...
Kolhápur and Southern Maratha Country.								
Wadi Estate	1,880	...	1,880	1,880	...	5,000	4 "	...
Kaira Agency.								
Cambay State	...	...	...	...	...	2,25,000	4 "	74
Surat Agency.								
Dharampur State	85,228	...	85,228	17,261	67,967	1,40,000	4 "	...
TOTAL	1,12,56,755	1,09,644	1,13,66,399	10,38,119	1,03,28,280			44,965
TOTAL LOANS TO NATIVE STATES . R	4,85,34,329	2,76,626	4,88,10,955	34,84,486	4,53,26,469			11,18,567
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	20,72,207	...	20,72,207	3,80,242	16,91,965	78,31,200	4½ per cent.	84,071
Ditto Port Trust Consolidated Loan	(a) 15,96,316	...	15,96,316	2,57,162	13,39,154	53,40,349	4½ "	68,973
Ditto Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ "	79,425
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 "	11,50,823
TOTAL	3,42,04,089	...	3,42,04,089	6,37,404	3,35,66,685			13,83,292
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 " (b)	57,200
Ditto Harbour Trust	41,46,052	...	41,46,052	96,052	40,50,000	61,98,018	4 "	1,65,866
Ditto Coast Lights Dues Fund	...	9,38,476	9,38,476	...	9,38,476	9,38,476	4 "	624
TOTAL	55,76,052	9,38,476	65,14,528	96,052	64,18,476			2,23,690
BOMBAY.								
Bombay Municipality (Water-supply)	24,42,356	...	24,42,356	16,594	24,25,762	37,30,053	4 "	97,382
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ & 3 "	3,31,402
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,98,875	...	2,01,98,875	947	2,01,97,928	2,11,70,754	4½ "	9,08,945
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,38,231	...	2,38,231	947	2,37,284	8,44,679	*Nil.*	...
TOTAL	3,26,79,587	...	3,26,79,587	18,488	3,26,61,099			13,37,729
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . R	7,24,59,728	9,38,476	7,33,98,204	7,51,944	7,26,46,260			[illegible]

LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmer Municipality	2,18,609	...	2,18,609	14,001	2,04,608	3,63,000	5 & 4 per cent.	10,604
Bangalore Civil and Military Station Municipality	59,860	...	59,860	9,934	49,926	1,00,000	4 "	2,296
Mercara Municipality (Water works)	2,000	...	2,000	1,000	1,000	5,000	4 "	80
Quetta ditto (Consolidated Loan)	31,101	...	31,101	6,601	24,500	1,05,278	4½ "	1,400
TOTAL	3,11,570	...	3,11,570	31,536	2,80,034			14,380
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	88,200	...	88,200	3,150	85,050	1,26,000	*Nil*	...
Amraoti Camp Municipality	3,958	...	3,958	763	3,195	5,000	6 per cent.	237
TOTAL	92,158	...	92,158	3,913	88,245			237
N.-W. FRONTIER PROVINCE.								
Harripur Municipality	(*a*) 23,812	...	23,812	1,328	22,484	31,000	4 "	953
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	4,27,540	...	4,27,540	36,777	3,90,763			15,570
LOANS TO RAILWAY COMPANIES.								
INDIA, GENERAL.								
Kalka-Simla Railway Company	95,50,000	14,28,000	1,09,78,000	...	1,09,78,000	...	4 "	1,91,353
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Amir Mahommed Khan Shadazai	2,617	...	2,617	269	2,348	3,000	5 "	131
Arbab Badal Jan Ahmed Khanzai	5,480	...	5,480	526	4,954	8,300	5 "	274
Chandi Ram Bania	5,600	...	5,600	1,400	4,200	7,000	4 "	210
Adiles Sultanah Kerman	...	10,700	10,700	...	10,700	21,400	*Nil.*	...
Fakhruddin Khan	600	...	600	300	300	1,500	5 per cent.	28
Iran Khan	1,400	...	1,400	300	1,100	2,000	4 "	59
Aga Muhammad Hadi	...	4,000	4,000	...	4,000	4,000	*Nil.*	...
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	1,900	18,100	20,000	4½ per cent.	280
Carried forward	35,697	14,700	50,397	4,695	45,702			982

(*a*) Differs from last year's closing balance by R1 for corrections since made.

(*b*) Two per cent. additional appropriated to form Sinking Fund.

No. 93—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued*.

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	35,697	14,700	50,397	4,695	45,702			982
INDIA GENERAL—*contd.*								
Mir Hazar Ghazni Marri Rasaldar Mani Levies	2,533	...	2,533	174	2,359	3,000	5 per cent.	126
Mir Md. Hussain	10,000	...	10,000	1,000	9,000	12,000	5 ,,	500
Multan Thakurate	12,000	...	12,000	5,000	7,000	22,000	4 ,,	...
Pishin Horse dealers	2,785	...	2,785	2,428	357	10,000	4 ,,	72
Sayid Wali Shah	1,800	...	1,800	600	1,200	3,000	4 ,,	76
Sheik of Kowit	...	1,00,000	1,00,000	1,00,000	...	1,00,000	*Nil*	...
Sirdar Bahadur Akbar Khan	2,575	...	2,575	765	1,810	6,000	,,	...
Sirdar Bahadur Bangal Khan	550	...	550	550	...	4,000	,,	...
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais	6,400	...	6,400	600	5,800	7,000	4 per cent.	257
Talukdars of Ajmer	903	...	903	150	753	8,25,000	5 ,,	11,229
Thakur of Lawa of Rajputana	10,678	...	10,678	2,000	8,678	20,000	4 ,,	...
Thakur of Lawa	2,721	...	2,721	2,721	...	6,000	4 ,,	...
Thakur of Piploda	33,000	...	33,000	...	33,000	33,000	4 ,,	...
R	1,21,642	1,14,700	2,36,342	1,20,683	1,15,659			13,242
N.-W. F. PROVINCE.								
Sheikh Mohammad Akbar Khan and Brother	(*a*) 18,458	...	18,458	2,259	16,199	20,000	4 ,,	1,091
BOMBAY.								
Chiman Sing Ram Sing & Co.	83,642	...	83,642	21,742	61,900	1,00,000	4 ,,	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	2,23,742	1,14,700	3,38,442	1,44,684	1,93,758			14,333
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	1,13,365	...	1,13,365	10,000	1,03,365	3,00,000	4 per cent.	4,385
Ditto, Secunderabad (Water-works)	7,55,816	...	7,55,816	...	7,55,816	8,30,500	4½ & 4 ,,	...
Bhopawar Bazar Fund	6,385	...	6,385	292	6,093	10,000	4 ,,	255
Aurungabad Cantonment Fund	16,658	...	16,658	...	16,658	22,000	4½ ,,	...
	8,92,224	...	8,92,224	10,292	8,81,932			4,640
BOMBAY.								
Poona Cantonment Fund	35,180	...	35,180	2,869	32,311	42,815	4 ,,	1,397
Ahmedabad Cantonment Fund	1,132	...	1,132	365	767	1,822	4 ,,	44
Hyderabad Cantonment Fund	10,000	...	10,000	6,345	3,655	10,000	4 ,,	650
	46,312	...	46,312	9,579	36,733			2,091
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES R	9,38,536	...	9,38,536	19,871	9,18,665			6,731

REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
Bengal Command.								
Officer Commanding, Northern Bengal Mounted Rifles	4,000	...	4,000	1,000	3,000	5,000	4 per cent.	160
Ditto 2nd (P. B.) Calcutta Volunteer Rifles	900	...	900	900	...	3,000	4 "	36
Ditto Surma Valley Light Horse	2,400	...	2,400	1,200	1,200	6,000	4 "	96
Ditto Cawnpur Volunteer Rifles	17,500	...	17,500	1,500	16,000	31,000	4½ "	788
Ditto Port Defence Volunteers	2,000	...	2,000	1,000	1,000	5,000	4 "	80
Ditto Bengal Cavalry Regiments	3,58,363	85,765	4,44,128	43,733	4,00,395	4,01,432	4 "	2,745
	3,85,163	85,765	4,70,928	49,333	4,21,595			3,905
Punjab Command.								
Queen's Own Corps of Guides Cavalry for construction of lines	13,911	...	13,911	11,527	2,384	19,000	4 "	395
Native Cavalry Regiments	1,78,965	1,174	2,50,139	54,090	1,96,049	5,46,749	4 "	600
Mounted Infantry School, Sialkot	400		400	100	300	500	...	
Do. do. do. Umballa	400	...	400	60	340	500	...	
Native Cavalry Regiments for horse runs	63,000	15,387	78,387	3,000	75,387	2,86,000	4 per cent.	4,429
Second Punjab Volunteer Rifle Corps	5,000	...	5,000	1,000	4,000	22,000	...	...
Sixteenth Cavalry	2,500	...	2,500	2,500	...	4,000	4 per cent.	45
24th Punjabis, for purchase of a bazar	842	...	842	200	642	842	4 "	34
TOTAL	2,05,018	86,561	3,51,579	72,477	2,79,102			5,503
	6,50,181	1,72,326	8,22,507	1,21,810	7,00,697			9,408
MADRAS.								
Madras Command.								
Commandant, Madras Volunteer Guards	1,400	31,000	32,400	1,400	31,000	47,400	4 "	91
Sergeant's Mess of the Mounted Infantry School, Bangalore	...	1,000	1,000	300	700	1,000	*Nil*	...
Officer Commanding, 15th Company, Burma	19,000	9,700	28,700	1,511	27,189	29,700	4 per cent.	1,083
Ditto No. 6 Ammunition Column	300	..	300	300	...	300	*Nil*	...
Ditto "E" Ammunition Column	100	...	100	...	100	100	*Nil*	...
TOTAL	20,800	41,700	62,500	3,511	58,989			1,174
BOMBAY.								
Bombay Command								
General Officer Commanding, Quetta District	927	...	927	246	681	4,000	...	...
Officer Commanding, Baluch Volunteer Rifle Corps	6,000	...	6,000	...	6,000	6,000	4 per cent.	...
Ditto Karachi Artillery Volunteers	3,500	...	3,500	1,500	2,000	3,500	4 "	...
Ditto Sind Volunteer Rifle Corps	17,109	...	17,109	1,815	15,294	28,500	4 "	684
Ditto at Ahmednagar	5,217	...	5,217	204	5,013	5,600	4 "	209
General Secretary, Royal Army Temperance Association	13,000	...	13,000	2,000	11,000	13,000	4 "	626
TOTAL	45,753	...	45,753	5,765	39,988			1,519
Civil.								
INDIA.								
Hyderabad Contingent (*b*)	1,500	...	1,500	1,200	300	4,000	4 "	38
TOTAL REGIMENTAL AND OTHER LOANS R	7,18,234	2,14,026	9,32,260	1,32,286	7,99,974			12,139

(*a*) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	3,60,999	47,859	4,08,858	80,320	3,28,538	5,40,000	6¼ per cent.	} 10,389
Ditto for relief of Agriculturists and other purposes	1,09,394	16,242	1,25,636	63,937	61,699	6,57,000	6¼ "	
TOTAL	4,70,393	64,101	5,34,494	1,44,257	3,90,237			10,389
CENTRAL PROVINCES AND BERAR.								
Advance for Improvement of Land	1,68,861	20,750	1,89,611	50,871	1,38,740			16,069
Ditto under the Agriculturists Loan	27,783	20,473	48,256	21,883	26,373			...
TOTAL	1,96,644	41,223	2,37,867	72,754	1,65,113			16,069
N.-W. FRONTIER PROVINCE.								
Advances for Improvement of Land	98,358	33,075	1,31,433	17,823	1,13,610			5,593
Ditto under the Agriculturists Loan	67,609	52,430	1,20,039	47,330	72,709			1,803
TOTAL	1,65,967	85,505	2,51,472	65,153	1,86,319			7,396
TOTAL ADVANCES TO CULTIVATORS . R	8,33,004	1,90,829	10,23,833	2,82,164	7,41,669			33,854
GRAND TOTAL . R	13,36,85,113	31,62,657	13,68,47,770	48,52,212	13,19,95,558			43,37,258
Grand Total converted into £ at R15 = £1	8,912,341	210,844	9,123,185	323,481	8,799,704			289,151
Distribution of the Grand Total—								
India, General	4,72,93,855	19,46,109	4,92,39,964	25,32,556	4,67,07,408			12,70,175
Central Provinces and Berar	5,01,808	41,223	5,43,031	2,27,132	3,15,899			16,306
Bengal	3,43,81,797	...	3,43,81,797	7,30,994	3,36,50,803			13,89,703
Punjab	15,90,515	...	15,90,515	99,534	14,90,981			40,466
North-West Frontier Province	2,08,237	85,505	2,93,742	68,740	2,25,002			9,440
Madras	55,96,852	9,80,176	65,77,028	99,563	64,77,465			2,24,864
Bombay	4,41,12,049	1,09,644	4,42,21,693	10,93,693	4,31,28,000			13,86,304

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1905, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	28,235	...	28,235	1,446	26,789	35,000	4 per cent.	1,129
Burhanpur "	35,812	...	35,812	6,478	29 334	1,05,000	4½ "	1,540
Jubbulpore "	2,11,986	82,000	2,93,986	74,416	2,19,570	3,50,000	4 "	7,584
Khandwa "	3,02,541	...	3,02,541	30,981	2,71,560	3,60,000	4 "	14,844
Nagpur "	2,51,305	30,000	2,81,305	23,732	2,57,573	5,00,000	4½ & 4 "	10,945
Raipur "	66,500	...	66,500	5,091	61,409	1,08,000	4½ "	2,849
Wardha "	80,392	...	80,392	1,983	78,409	90,000	4 "	3,196
TOTAL	9,76,771	1,12,000	10,88,771	1,44,127	9,44,644			42,087
BURMA.								
Akyab Municipality	2,930	...	2,930	2,408	522	20,000	5 per cent.	117
Henzada "	35,548	...	35,548	2,512	33,036	40,000	4½ & 4 "	1,450
Maubin "	7,571	12,000	19,571	884	18,687	20,000	4 "	294
Myaungmya "	43,495	...	43,495	1,566	41,929	45,000	4 "	1,724
Prome "	1,67,485	...	1,67,485	12,352	1,55,133	3.50,000	5 & 4 "	6,785
Shwegyin "	2,476	...	2,476	1,171	1,305	10,000	5 "	124
Toungoo "	...	7,000	7,000	...	7,000	7,000	4 "	...
Yandoon "	31,362	...	31,362	5,669	25,693	75,000	5 "	1,498
TOTAL	2,90,867	19,000	3,09,867	26,562	2,83,305			11,992
ASSAM.								
Gauhati Municipality	10,684	...	10,684	792	9,892	13,560	4 per cent.	427
Sylhet "	10,000	...	10,000	1,879	8,121	10,000	4 "	368
	20,684	...	20,684	2,671	18,013			795
Carried forward	12,88,322	1,31,000	14,19,322	1,73,360	12,45,962			54,874

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward	12,88,322	1,31,000	14,19,322	1,73,360	12,45,962			54,874
BENGAL.								
Arrah Municipality	79,974	...	79,974	2,580	77,394	1,00,000	4 per cent.	3,173
Assansol "	3,534	...	3,534	960	2,574	4,000	4 "	132
Bankura "	2,000	...	2,000	640	1,360	2,000	4 "	74
Barasat "	1,830	...	1,830	550	1,280	5,000	4½ "	76
Berhampur "	13,818	...	13,818	1,369	12,449	15,600	4 "	539
Bhagalpur "	2,54,513	...	2,54,513	7,151	2,47,362	3,00,000	4 "	10,110
Bhatpara "	20,000	...	20,000	669	19,331	20,000	4 "	793
Chittagong "	25,355	...	25,355	4,576	20,779	57,000	4½ & 4 "	1,065
Dacca "	91,781	...	91,781	3,543	88,238	1,25,000	4½ "	4,091
Darbhanga "	8,505	...	8,505	4,681	3,824	40,000	4½ "	331
Darjeeling "	4,98,924	43,985	5,42,909	16,569	5,26,340	6,08,845	4½ & 4 "	20,676
Debhatta "	474	...	474	232	242	2,000	4½ "	19
Dinajpur "	7,420	...	7,420	1,369	6,051	10,000	4 "	283
Garden Reach "	41,307	...	41,307	1,544	39,763	45,000	4 "	1,650
Garulia "	5,000	...	5,000	416	4,584	5,000	4 "	196
Gaya "	33,188	...	33,188	2,695	30,493	45,000	4½ "	1,463
Howrah "	16,33,343	1,50,000	17,83,343	46,715	17,36,628	20,33,000	4 "	66,125
Jalpaiguri "	11,822	...	11,822	852	10,970	18,000	4½ "	522
Jamalpur "	3,538	...	3,538	675	2,863	6,600	4½ "	152
Krishnagar "	20,650	...	20,650	1,676	18,974	28,000	4½ "	911
Kurseong "	98	...	98	98	...	3,000	4 "	2
Manicktolla "	2,081	...	2,081	2,081	...	1,00,000	4 "	3
Meherpur "	26	...	26	26	...	1,500	4½ "	1
Monghyr "	2,182	2,000	4,182	2,667	1,515	12,000	4½ & 4 "	114
Mozufferpore "	58,947	...	58,947	1,973	56,974	70,000	4½ & 4 "	2,584
Nasirabad "	13,852	...	13,852	1,255	12,597	15,500	4 "	542
Panihati "	...	3,750	3,750	...	3,750	3,750	4 "	...
Patna "	2,95,078	...	2,95,078	9,501	2,85,577	3,68,000	4½ & 4 "	12,990
Purnea "	5,753	...	5,753	509	5,244	6,000	4 "	225
Rajpur "	2,654	...	2,654	229	2,425	3,750	4½ "	117
Rampur Boalia "	3,022	...	3,022	496	2,526	5,000	4½ "	130
Ranaghat "	1,861	...	1,861	549	1,312	5,000	4½ "	78
Rungpur "	1,179	...	1,179	426	753	10,000	4 "	43
Serajgunj "	2,875	...	2,875	819	2,056	7,500	4½ "	120

Serampore ,,	15,866	...	15,866	1,592	14,274	30,000	4½ ,,	714
Sherpur ,,	2,882	...	2,882	783	2,099	4,000	4 ,,	107
South Barrackpur ,,	1,530	1,500	3,030	1,010	2,020	4,000	4 ,,	53
South Suburban ,,	27,530	...	27,530	...	27,530	29,000	4 ,,	...
Tallygunge ,,	...	16,000	16,000	...	16,000	16,000	4 ,,	...
Titaghur ,,	12,680	...	12,680	660	12,020	13,000	4 ,,	501
Uttarpara ,,	...	20,000	20,000	...	20,000	20,000	4 ,,	...
Vishnupur ,,	4,000	...	4,000	333	3,667	4,000	4 ,,	156
TOTAL	32,11,072	2,37,235	34,48,307	1,24,469	33,23,838			1,30,861
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	11,74,525	1,02,000	12,76,525	42,584	12,33,941	16,22,820	4½ &4 per cent	46,112
Almora ,,	...	5,000	5,000	206	4,794	5,000	4 ,,	100
Allahabad ,,	12,80,934	...	12,80,934	49,728	12,31,206	17,19,211	4 ,,	50,374
Benares ,,	25,80,169	...	25,80,169	25,995	25,54,174	29,58,226	4 ,,	1,02,915
Bareilly ,,	...	40,000	40,000	...	40,000	40,000	4 ,,	210
Cawnpore ,,	7,25,828	1,00,000	8,25,828	25,197	8,00,631	15,50,000	4 ,,	28,793
Dehra Dun ,,	(a)86,137	15,000	1,01,137	2,212	98,925	1,16,000	4 ,,	3,431
Fyzabad ,,	...	50,000	50,000	...	50,000	50,000	4 ,,	...
Jalesar ,,	1,246	...	1,246	1,246	...	2,000	4 ,,	46
Kashipur ,,	(a)5,187	...	5,187	181	5,006	6,500	4½ ,,	218
Koil ,,	15,525	...	15,525	2,587	12,938	21,000	4¼ & 4 ,,	601
Lucknow ,,	10,66,029	...	10,66,029	35,017	10,31,012	13,20,000	4 ,,	40,929
Meerut ,,	6,27,487	...	6,27,487	9,026	6,18,461	7,50,000	4 ,,	12,550
Mirzapur ,,	...	55,000	55,000	...	55,000	1,15,000	4 ,,	384
Mussoorie ,,	93,951	...	93,951	3,393	90,558	1,16,000	4½ & 4 ,,	3,935
Muzaffarnagar ,,	24,452	...	24,452	2,599	21,853	25,000	4 ,,	459
Naini Tal ,,	3,69,891	...	3,69,891	4,110	3,65,781	4,00,000	4 ,,	7,397
TOTAL	80,51,361	3,67,000	84,18,361	2,04,081	82,14,280			2,98,484
PUNJAB.								
Amritsar Municipality	(a)7,82,483	1,72,890	9,55,373	...	9,55,373	12,00,000	4 per cent.	33,886
Dalhousie ,,	21,206	...	24,206	2,765	21,441	50,336	5 ,,	1,210
Delhi ,,	7,92,408	...	7,92,408	33,132	7,59,276	10,65,000	4 ,,	31,368
Dera Ghazi Khan ,,	2,86,745	...	2,86,745	14,850	2,71,895	4,98,000	4 ,,	11,929
Dharamsala ,,	3,440	11,560	15,000	...	15,000	15,000	4 ,,	215
Hoshiarpur ,,	10,600	...	10,600	1,352	9,248	15,000	4 ,,	498
Lahore ,,	(a)11,92,607	...	11,92,607	47,296	11,45,311	17,75,000	4 ,,	47,704
Ludhiana ,,	20,692	...	20,692	3,000	17,692	60,000	5 ,,	999
Murree ,,	(a) 85,861	...	85,861	2,345	83,516	1,00,000	4 ,,	3,438
Simla ,,	12,11,776	88,956	13,00,732	40,038	12,60,694	17,26,438	4 ,,	46,587
Umballa ,,	53,575	18,473	72,048	2,791	69,257	88,000	4 ,,	2,305
TOTAL	44,64,393	2,91,879	47,56,272	1,47,569	46,08,703			1,80,139
								6,64,358
Carried forward	1,70,15,148	10,27,114	1,80,42,262	6,49,479	1,73,92,783			

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	1,70,15,148	10,27,114	1,80,42,262	6,49,479	1,73,92,783			6,64,358
MADRAS.								
Adoni Municipality	83,356	...	83,356	5,103	78,253	1,01,000	4¼ & 4 per cent.	3,464
Anakápalle "	1,001	...	1,001	331	670	3,000	4¼ "	43
Bellary "	20,000	...	20,000	2,500	17,500	25,000	4 "	800
Calicut "	9,832	36,700	46,532	1,958	44,574	66,280	4½ & 4 "	423
Cannanore "	1,827	...	1,827	173	1,654	2,000	4 "	73
Cocanada "	1,26,440	...	1,26,440	3,849	1,22,591	1,44,520	4¼ & 4 "	5,135
Conjeeveram "	(a) 1,10,709	...	1,10,709	2,954	1,07,755	1,28,500	4¼ "	4,705
Coonoor "	5,306	1,22,880	1,28,186	678	1,27,508	1,34,880	4½&4¼&4 "	1,050
Cuddapah "	7,870	...	7,870	660	7,210	11,695	4¼&4 "	334
Dindigul "	37,376	6,300	43,676	1,139	42,537	49,300	4¼& 4 "	1,564
Guntoor "	...	1,09,000	1,09,000	...	1,09,000	1,09,000	4 "	810
Kombhakonam "	34,665	...	34,666	3,088	31,578	60,000	4½ "	1,531
Kurnool "	53,741	7,000	60,741	2,345	58,396	77,920	4¼ & 4 "	2,282
Madura "	1,56,513	...	1,56,513	4,999	1,51,514	1,95,500	4¼ "	6,660
Mangalore "	10,000	8,000	18,000	2,000	16,000	18,000	4 "	446
Mayavaram "	2,575	...	2,575	325	2,250	8,500	4¼ "	110
Negapatam "	5,000	35,000	40,000	412	39,588	40,000	4 "	205
Ootacamund "	1,85,693	...	1,85,693	16,953	1,68,740	2,26,400	4¼ & 4 "	7,981
Tanjore "	1,32,650	...	1,32,650	6,317	1,26,333	1,90,000	4¼ "	5,638
Tellicherry "	7,000	...	7,000	603	6,397	7,000	4 "	280
Trichinopoly "	1,82,780	...	1,82,780	8,148	1,74,632	2,31,500	4¼ & 4 "	7,545
Tuticorin "	54,075	...	54,075	2,066	52,009	57,500	4 "	2,165
Vaniyambadi "	11,918	...	11,918	1,125	10,793	13,000	4 "	478
Vellore "	8,000	...	8,000	4,000	4,000	20,000	4 "	293
Vizagapatam "	2,27,483	...	2,27,483	29,808	1,97,675	2,53,500	4¼ & 4 "	8,901
TOTAL	14,75,811	3,24,880	18,00,691	1,01,534	16,99,157			62,916
BOMBAY.								
Ahmedabad Municipality	2,19,807	...	2,19,807	6,846	2,12,961	4,50,000	4½ per cent.	14,209
Ahmednagar "	1,44,831	...	1,44,831	...	1,44,831	1,44,831	4½ & 4 "	...
Alibag "	7,461	...	7,461	947	6,514	10,000	4 "	286
Bandra "	79,378	...	79,378	1,624	77,754	90,000	4½ & 4 "	3,355
Belgaum "	7,876	...	7,876	1,549	6,327	20,277	4 "	329
Bhingar "	3,500	1,800	5,300	...	5,300	5,300	4 "	...
Bulsár "	12,982	...	12,982	1,170	11,812	35,000	4 "	506
Dakor "	2,281	...	2,281	2,281	...	8,000	4 "	71

Dharwar "	29,876	...	29,876	...	29,876	40,000	4 "	...
Dhulia "	2,02,849	...	2,02,849	35,463	1,67,386	2,50,000	4½ "	8,377
Godhra "	3,793	...	3,793	3,793	...	10,000	5 "	102
Hubli "	2,07,043	...	2,07,043	20,648	1,86,395	2,42,000	4½ "	9,066
Igatpuri "	3,566	...	3,566	376	3,190	3,566	4 "	64
Ilkal "	1,439	...	1,439	525	914	3,500	4 "	57
Karad "	9,241	...	9,241	...	9,241	11,000	4 "	...
Lonavla "	...	5,000	5,000	...	5,000	5,000	4 "	...
Malegaon "	4,911	...	4,911	926	3,985	10,000	4 "	196
Mhasvad "	787	...	787	129	658	1,500	4½ "	34
Nasik "	29,393	...	29,393	3,396	25,997	50,000	4 "	1,176
Panvel "	55,838	...	55,838	2,896	52,942	73,000	4½ & 4 "	2,420
Poona "	2,84,649	...	2,84,649	17,497	2,67,152	2,94,661	4 "	8,262
Ranebennur "	248	...	248	248	...	2,000	4 "	10
Ratnagiri "	1,691	...	1,691	1,691	...	3,000	4 "	64
Roha Ashtami "	1,105	...	1,105	521	584	2,500	4½ "	41
Satara "	51,381	...	51,381	3,241	48,140	55,000	4 "	2,219
Sholapur "	45,000	...	45,000	...	45,000	45,000	4 "	1,361
Sinnar "	3,261	...	3,261	954	2,307	6,500	4 "	130
Sirur "	3,267	...	3,267	3,267	...	5,000	4 "	135
Thana "	3,801	...	3,801	1,094	2,707	10,000	4 "	139
Uran "	7,353	...	7,353	986	6,367	8,000	4 "	...
Vita "	112	...	112	112	...	1,000	4 "	4
Wai "	2,963	...	2,963	466	2,497	2,963	4 "	48
TOTAL	14,31,683	6,800	14,38,483	1,12,646	13,25,837			52,661
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	1,99,22,642	13,58,794	2,12,81,436	8,63,659	2,04,17,777			7,79,935
LOANS TO PORT FUNDS.								
BURMA.								
Bassein Port Fund	11,000	...	11,000	1,039	9,961	12,000	4 per cent.	440
BENGAL.								
Chittagong Port Fund	24,597	...	24,597	1,429	23,168	33,000	4½ per cent.	1,091
BOMBAY.								
Karachi Port Trust	16,08,150	...	16,08,150	66,485	15,41,665	22,61,500	4½ per cent.	71,627
TOTAL LOANS TO PORT FUNDS R	16,43,747	...	16,43,747	68,953	15,74,794			73,158

(*a*) Differs from last year's closing balance by 1 for corrections since made.

93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	R	R	R	R	R	R		R
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	15,559	...	15,559	5,100	10,459	26,000	4 per cent.	741
BURMA.								
Taung Gyi Improvement Fund	22,529	...	22,529	1,232	21,297	27,000	4 per cent.	901
BENGAL.								
Balasore District Board	5,892	...	5,892	5,892	...	17,000	4 per cent.	177
Chittagong "	3,309	...	3,309	3,309	...	30,000	4½ "	75
Darbhanga "	120,610	...	1,20,610	30,368	90,242	3,30,000	4½ "	2,329
Darjeeling Road Committee	87,674	...	87,674	3,842	83,832	1,00,000	4 "	3,469
Dinajpur District Board	90,721	25,000	1,15,721	14,541	1,01,180	2,25,000	4½ & 4 "	4,082
Deogur Lodging House Fund	4,000	...	4,000	134	3,866	4,000	4 "	159
Monghyr District Board	50,000	...	50,000	3,364	46,636	1,00,000	4½ "	2,381
Mozufferpore "	56,164	...	56,164	3,621	52,543	80,000	4½ "	2,487
Nadia "	4,742	...	4,742	2,318	2,424	20,000	4½ "	188
Rungpur	73,758	...	73,758	2,558	71,200	75,000	4 "	2,925
TOTAL	4,96,870	25,000	5,21,870	69,947	4,51,923			18,272
PUNJAB.								
Karnal District Board	79,068	...	79,068	3,253	75,815	95,000	4 per cent.	3,163
MADRAS.								
Bellary Local Fund Board	20,000	...	20,000	10,000	10,000	50,000	4 per cent.	800
BOMBAY.								
Dharwar District Local Board	1,40,873	...	1,40,873	3,475	1,37,398	1,60,000	4½ per cent.	6,298
Satara "	32,687	...	32,687	2,603	30,084	34,546	4 "	1,307
TOTAL	1,73,560	...	1,73,560	6,078	1,67,482			7,605
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES . . . R	8,07,586	25,000	8,32,586	95,610	7,36,976			31,482

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
BENGAL.								
Bagnia Encumbered Estate	...	8,000	8,000	...	8,000	8,000	4 per cent.	...
Barabhum Encumbered Estate	534	...	534	534	...	2,672	5 "	20
Nayagarh State	33	...	33	33	...	40,000	6 "	...
Patkum Encumbered Estate	1,250	...	1,250	1,250	...	6,250	5 "	47
Prince Jehan Kadir Mirza	42,003	...	42,003	3,178	38,825	80,000	4½ "	1,622
TOTAL	43,820	8,000	51,820	4,995	46,825			1,689
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	8,75,943	30,577	9,06,520	2,15,273	6,91,247	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	20,305
PUNJAB.								
Nawab of Lohâru	42,627	...	42,627	2,199	40,428	50,000	4 per cent.	285
Nawab Sir Imam Bakhsh Khan	650	...	650	95	555	1,740	*Nil.*	...
Rai Hira Chand	2,811	...	2,811	2,811	...	15,000	5 per cent.	171
Raja Niamutulla Khan	10,678	...	10,678	1,527	9,151	29,000	4½ "	473
Seraj-ud-din Haidar	9,460	...	9,460	4,229	5,231	42,000	4 "	303
TOTAL	66,226	...	66,226	10,861	55,365			1,232
MADRAS.								
Nawab of Banganapalle	44,295	12	44,307	42	44,265	56,000	4 per cent.	1,667
Carried forward	10,30,284	38,589	10,68,873	2,31,171	8,37,702			24,893

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest received and credited to Revenue.
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*	R	R	R	R	R	R		R
Brought forward .	10,30,284	38,589	10,68,873	2,31,171	8,37,702			24,893
BOMBAY.								
Administrator, Jath State	1,14,155	...	1,14,155	38,721	75,434	2,25,000	5 per cent.	5,608
Maliks of Thásra	12,696	...	12,696	7,366	5,330	30,000	5 "	506
Mir Fazul Husein Khan, Talpur	...	300	300	100	200	300	}	
Mir Najaf Ali Khan, son of Mir Ali Akbar Khan, Talpur .	1,800	...	1,800	1,100	700	2,000	}	
Mir Rustom Khan II, valad H. H. Mir Imambaksh Khan .	2,700	...	2,700	1,200	1,500	2,800	} *Nil.*	*Nil.*
Mir Shah Mahomed Khan of Shikarpur	72	...	72	72	...	300	}	
TOTAL .	1,31,423	300	1,31,723	48,559	83,164			6,114
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES R	11,61,707	38,889	12,00,596	2,79,730	9,20,866			31,007
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	6,18,765	...	6,18,765	87,356	5,31,409		5 per cent.	35,626
Embankment Advances	5,19,646	1,09,888	6,29,534	49,611	5,79,923			1,106
TOTAL .	11,38,411	1,09,888	12,48,299	1,36,967	11,11,332			36,732
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	376	1,960	2,336	2,204	132			53
Oudh Talukdars' Relief Act— Dewan Kishen Kumar	12,000	...	12,000	2,200	9,800	76,525	*Nil.*	...
Bundelkhand Encumbered Estates Act	...	2,64,896	2,64,896	1,436	2,63,460			...
TOTAL .	12,376	2,66,856	2,79,232	5,840	2,73,392			53
BOMBAY.								
Kaira Thakoors	1,05,979	...	1,05,979	14,937	91,042	2,70,000	5 per cent.	261
Manager, Sind Encumbered Estates, Karachi . . .	1,460	...	1,460	1,400	60	} 70,000	8 "	{ 98
Ditto ditto ditto, Hyderabad . . .	26,510	3,000	29,510	10,410	19,100	}		{ 2,066
Talukdari Settlement Officer, Ahmedabad . . .	1,81,563	5,067	1,86,630	6,219	1,80,411	4,70,000	5 "	12,857
Ditto ditto, Broach . . .	5,900	...	5,900	400	5,500	6,000	5 "	111
TOTAL .	3,21,412	8,067	3,29,479	33,366	2,96,113			15,393
TOTAL ADVANCES UNDER SPECIAL LAWS . R	14,72,199	3,84,811	18,57,010	1,76,173	16,80,837			52,178

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS.	R	R	R	R	R		R
CENTRAL PROVINCES.							
Advances for improvement of land	3,92,719	1,02,700	4,95,419	77,164	4,18,255	4 to 6 per cent.	12,814
Ditto for relief of Agriculturists and other purposes	9,33,014	3,87,540	13,20,554	9,63,784	3,56,770	4 to 6 per cent. and *Nil.*	21,093
TOTAL	13,25,733	4,90,240	18,15,973	10,40,948	7,75,025		33,907
BURMA.							
Advances for improvement of land	1,800	5,300	7,100	1,050	6,050	5 per cent.	183
Ditto for relief of Agriculturists and other purposes	3,55,163	5,52,267	9,07,430	4,80,843	4,26,587		35,161
Loans to Co-operative Credit Societies	...	4,000	4,000	...	4,000	*Nil.*	...
TOTAL	3,56,963	5,61,567	9,18,530	4,81,893	4,36,637		35,344
ASSAM.							
Advances for relief of Agriculturists and other purposes	46,080	28,907	74,987	23,414	51,573	6¼ per cent.	2,377
Loans to Co-operative Credit Societies	...	1,500	1,500	...	1,500	*Nil.*	...
TOTAL	46,080	30,407	76,487	23,414	53,073		2,377
BENGAL.							
Advances for improvement of land	3,62,355	1,18,328	4,80,683	83,212	3,97,471	6¼ per cent.	17,331
Ditto for relief of Agriculturists and other purposes	2,80,185	2,08,302	4,88,487	1,72,586	3,15,901	6¼ ,,	19,695
Loans to Co-operative Credit Societies	...	5,200	5,200	...	5,200	*Nil.*	...
TOTAL	6,42,540	3,31,830	9,74,370	2,55,798	7,18,572		37,026
UNITED PROVINCES OF AGRA AND OUDH.							
Advances for improvement of land	(*a*)3,84,374	99,861	4,84,235	1,15,235	3,69,000	(*b*)	16,951
Ditto for relief of Agriculturists and other purposes	1,37,519	1,44,242	2,81,761	1,06,769	1,74,992	6¼ per cent.	8,025
Loans to Co-operative Credit Societies	...	1,000	1,000	3	997	*Nil.*	...
TOTAL	5,21,893	2,45,103	7,66,996	2,22,007	5,44,989		24,976
PUNJAB.							
Advances for improvement of land	13,28,825	1,54,261	14,83,086	1,98,503	12,84,583	6¼ per cent.	58,257
Ditto for relief of Agriculturists and other purposes	8,59,860	1,66,581	10,26,441	4,28,370	5,98,071	6¼ ,, and *Nil.*	25,001
TOTAL	21,88,685	3,20,842	25,09,527	6,26,873	18,82,654		83,258
Carried forward	50,81,894	19,79,989	70,61,883	26,50,933	44,10,950		2,16,888

(*a*) Differs from last year's closing balance by 1 for corrections since made.

(*b*) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

ADVANCES TO CULTIVATORS—*continued.*		Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		R	R	R	R	R		R
Brought forward		50,81,894	19,79,989	70,61,883	26,50,933	44,10,950		2,16,888
MADRAS.								
Advances for improvement of land		31,42,252	1,52,142	32,94,394	2,91,842	30,02,552	6¼, 5, 4½, 4 & 3 per cent.	1,32,166
Ditto for relief of Agriculturists and other purposes		4,69,638	1,82,955	6,52,593	1,28,179	5,24,414	6¼, 5, 4½ & 3 per cent.	24,146
Ditto ditto ditto		2,518	...	2,518	996	1,522	*Nil.*	...
Loans to Co-operative Credit Societies		...	2,000	2,000	...	2,000		...
TOTAL		36,14,408	3,37,097	39,51,505	4,21,017	35,30,488		1,56,312
BOMBAY.								
Advances for improvement of land		(*a*) 88,58,921	9,64,544	98,23,465	12,28,417	85,95,048	6¼, 6, 5, 4½ & 3⅛ per cent.	2,44,786
Ditto for relief of Agriculturists and other purposes		(*b*) 73,42,626	10,80,432	84,23,058	20,15,817	64,07,241		90,451
TOTAL		1,62,01,547	20,44,976	1,82,46,523	32,44,234	1,50,02,289		3,35,237
TOTAL ADVANCES TO CULTIVATORS	R	2,48,97,849	43,62,062	2,92,59,911	63,.6,184	2,29,43,727		7,08,437
GRAND TOTAL	R	4,99,05,730	61,69,556	5,60 75,286	78,00,309	4,82,74,977		16,76,197
Grand Total converted into £ at R15=£1	£	3,327,048	411,304	3,738,352	520,020	3,218,332		111,746
Distribution of the Grand Total—		R	R	R	R	R		R
Central Provinces		23,18,063	6,02,240	29,20,303	11,90,175	17,30,128		76,735
Burma		6,81,359	5,80,567	12,61,926	5,10,726	7,51,200		48,677
Assam		66,764	30,407	97,171	26,085	71,086		3,172
Bengal		55,57,310	7,11,953	62,69,263	5,93,605	56,75,658		2,25,671
United Provinces of Agra and Oudh		94,61,573	9,09,536	1,03,71,109	6,47,201	97,23,908		3,43,818
Punjab		67,98,372	6,12,721	74,11,093	7,88,556	66,22,537		2,67,792
Madras		51,54,514	6,61,989	58,16,503	5,32,593	52,83,910		2,21,695
Bombay		1,98,67,775	20,60,143	2,19,27,918	35,11,368	1,84,16,550		4,88,637

(*a*) Differs from last year's closing balance by 1 for corrections since made.
(*b*) " " " " by 2 " "

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1904-1905; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1905; and the BALANCE at that date.

Transactions.	TANJORE DISTRICT BOARD. Mayavaram-Mutupet Railway.	
	R	£
DURING THE YEAR 1904-1905.		
On account of Share and other Capital—		
Debentures:		
India	...	...
Board's Capital:		
India	22,015	1,468
Advance made by the Government of India	..	...
	22,015	1,468
On account of Capital Expenditure—		
Payments:		
India	...	...
TO 31ST MARCH 1905.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Board's Capital:		
India	22,015	1,468
Advance made by the Government of India	12,12,705	80,847
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of Account with District Board	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	7,460	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6,538	2
Enlistment of Natives of India for service in the Colonies	899	3
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	3,298	4
Postal and Money Order Transactions	50,190	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Indian Native Troops sent to Mauritius and Singapore	19,038	8
Expenses in India in connection with the war in South Africa	...	9
Ditto ditto with the China Expeditionary Force	23,603	10
Ditto ditto Somaliland Expedition	397,754	11
New Native Regiments raised to replace those employed at Colonial Garrisons	...	12
Expenses in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Native Troops	235	13
Miscellaneous	64,537	14
	573,552	15
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	16
Remittances by Administrators General	...	17
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	18
Rajputana-Malwa Railway ditto ditto	...	19
South Indian Railway Company ditto ditto	...	20
Bengal and North-Western Railway Company ditto ditto	...	21
Great Indian Peninsula Railway Company ditto ditto	...	22
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	23
Bills drawn by the Mission to the Court of Persia	...	24
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	...	25
Purchase of Silver	11,961	26
Gold remitted from India	...	27
Miscellaneous	16,477	28
	28,438	29
TOTAL £	601,990	30

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1905, and mencement and close of that Year.

BALANCES, 1904.		1904-1905.				UNADJUSTED BALANCES, 31ST MARCH 1905.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	107,633	...	...	106,070	9,023	...
2	...	26,307	20	...	26,031	6,794	...
3	...	2,633	40	...	2,916	576	...
4	...	9,785	357	...	9,764	2,962	...
5	...	120,309	120,705	...	6,863	42,931	...
6	1,736	56	3,659	2,697	...	...	2,642
7	709	96	1,514	984	...	...	1,143
8	...	58,094	26,868	...	15,627	34,637	...
9	3,769	8,123	44,103	...	...	...	39,749
10	...	255,084	182,145	...	...	96,542	...
11	...	528,807	313,623	1,462	652,680	...	38,280
12	92,412	92,662	...	...	...	250	...
13	...	...	...	...	235	...	...
14	...	146,626	9,551	715	116,794	85,533	...
15	98,626	1,356 215	702,585	5,858	936,980	279,248	81,814
16	6,308	120	46,024	44,016	...	...	8,196
17	4,051	46	...	42,429	40,414	...	1,990
18	...	1,363,637	1,427,070	(a) 1,432,344	(b) 1,368,911	...	...
19	...	...	75,904	75,904	...	...	...
20	...	400,000	124,636	129,174	(c) 404,538	...	...
21	...	...	116,355	120,887	4,532	...	...
22	...	...	880,292	883,367	3,075	...	...
23	16	...	224,075	224,091	...	...	...
24	10,000	...	52,000	54,000	...	...	8,000
25	...	...	6,295	6,295	...	...	...
26	...	...	4,141,068	4,540,378	...	411,271	...
27	...	4,500,001	9,738	...	4,090,388	399,875	...
28	...	322,557	335,792	34,822	39,091	...	1,027
29	20,375	6,586,361	7,439,249	7,587,707	5,950,949	811,146	19,213
30	119,001	7,942,576	8,141,834	7,593,565	6,887,929	1,090,394	101,027

(a) Includes a sum of £ 800,000 for Discharge of Debentures.
(b) Ditto £ 1,363,636 for Debenture Stock Issued.
(c) Ditto £ 400,000 for Debentures issued.

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1905, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1904.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1905.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
Charged under Secretary of State's Bills:								
In Calcutta	61,80,000	412,725	18,69,78,558	12,495,784	18,38,36,958	12,286,287	93,21,600	622,222
In Madras	23,01,000	153,741	3,67,10,107	2,452,787	3,56,82,165	2,384,194	33,28,942	222,334
In Bombay	52,18,000	348,573	14,16,68,699	9,476,987	14,17,02,699	9,479,548	51,84,000	346,012
TOTAL .	1,36,99,000	915,039	36,53,57,364	24,425,558	36,12,21,822	24,150,029	1,78,34,542	1,190,568
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			*1,05,05,940*	*700,396*	*1,05,05,940*	*700,396*		
Net Total .			35,48,51,424	23,725,162	35,07,15,882	23,449,633		

	R
Amount of Bills drawn	36,53,57,364
Sterling (£24,425,558) received in respect of above converted at 1s. 4d. the rupee	36,63,83,370
Difference on account of Exchange	10,26,006
The average rate of Exchange on Bills drawn R36,53,57,364 = £24,425,558 during the year was	s. 1 d. 4·0449316

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1905.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1904.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1905.	DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	R		R		R		R		R	India.		R		R		R		R		R
1	3,29 70,493	1	62,43,808	1	5,42,695	13	47,20,322	16	4,44,77,318	India, General	16	2,97,63,084	13	55,69,567	1	12,52,542	1	45,61,570	1	1,83,79,405
...	...	...	...	1	15,51,771	24	1,40,16,667	25	1,55,68,438	Central Provinces / Berar	25	1,45,67,280	24	1,37,07,004	1	8,60,276	...	...	...	...
...	...	...	...	3	31,54,237	34	89,00,492	37	1,20,54,729	Burma	39	1,13,59,669	36	94,41,201	3	19,18,468	...	...	...	...
...	...	...	...	...	...	13	49,96,145	13	49,96,145	Assam	13	53,21,759	13	53,21,759	...	...	...	...	...	...
...	...	1	3,35,777	2	8,52,790	46	1,57,99,529	49	1,69,88,096	Bengal	49	1,65,94,271	46	1,39,15,628	2	7,84,252	1	18,94,391	...	...
...	...	...	...	5	24,99,492	49	1,52,53,772	54	1,77,53,264	United Provinces of Agra and Oudh	54	1,92,69,802	49	1,60,51,169	5	32,18,633	...	...	...	...
...	...	...	...	2	5,86,212	28	57,98,017	30	63,84,229	Punjab	32	94,84,922	30	84,83,493	2	10,01,429	...	...	...	...
...	...	...	...	...	...	6	13,00,348	6	13,00,348	N.-W. Frontier Province	6	13,34,187	6	13,34,187	...	...	...	...	...	...
1	59,39,208	1	27,68,080	7	31,37,877	24	1,61,21,921	33	2,79,67,086	Madras	34	2,53,35,032	25	1,46,78,616	7	33,35,684	1	29,85,434	1	43,35,298
1	64,48,886	1	57,86,549	5	31,58,214	25	1,51,59,972	32	3,05,53,621	Bombay	32	2,82,16,544	25	1,36,72,206	5	27,45,696	1	57,72,233	1	60,26,409
3	4,53,58,587	4	1,51,34,214	26	1,54,83,288	262	10,20,67,185	295	17,80,43,274	R . Total India . R	300	16,12,46,550	267	10,21,74,830	26	1,51,16,980	4	1,52,13,628	3	2,87,41,112
									£			£								
									11,869,552	TOTAL INDIA CONVERTED INTO £ AT R15=£1		10,749,770								
										England.										
								1	7,294,782	Home Treasury of the Government of India	1	10,262,581								
								296	19,164,334	£ . GRAND TOTAL . £	301	21,012,351								

CALCUTTA :

The 17th January 1906.

Comptroller and Auditor General.

Government of India Central Printing Office.—No. 4062 C. G.—10-2-1906.—340.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1904-1905.

CONTENTS.

No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIE[S] the Year 1904-1905, including the amount of ADVANCES and REPAYMENTS on VARIOU[S] PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1905.

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No.
		R	R	R	R	R	
Revenue	2	44,10,53,857	3,21,65,590	8,14,13,5 8	1,36,02,542	23,03,04,433	1
Railway and Irrigation Capital not charged to Rev nue—							
Capital raised throu_h Companies towards Outlay on State Railways	76A	1,44,54,549	...	...	...	...	
Outlay of Railway Companies—Repayments	81	1,41,04,451	...	...	...	...	
Raised and deposited by Railway Companies– On account of Subscribed Capital	81	1,29,734	...	...	...	...	
Permanent Debt incurred	83	3,00,00,000		...	...	...	
Temporary Debt incurred	83A	...	...	...	...	...	
Unfunded Debt—							
Deposits of Service Funds	86	12,43,821	...	...	...	...	
Savings Bank Deposits	87	6,00,35,949	17,530	22,631	2,671	74,571	
TOTAL		6,12,79,770	17,530	22,631	2,671	74,571	9
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	91,704	...	...	...	10
Appropriation for Reduction or Avoidance of Debt	99	1,00,06,451	...	...	...	...	11
Excluded Local Funds	88	17,89,792	6,14,882	11,32,558	24,501	8,83,409	12
Railway Funds	89	10,04,716	...	...	...	...	13
Deposits of Sinking Funds	90	...	...	...	...	...	14
Gold Reserve Fund	...	73,09,893	...	...	...	...	15
Departmental and Judicial Deposits	92	10,19,73,812	1,16,07,751	1,15,49,108	21,17,796	3,73,28,209	16
Advances	100	5,46,70,590	15,20,817	27,41,214	8,91,749	19,25,113	17
Suspense Accounts	101	11,14,794	7,440	74,089	1,165	1,47,200	18
Exchange on Remittance Account	102	1,54,411	...	...	...	...	19
Miscellaneous	103	2,18,400	...	...	...	...	20
TOTAL		17,82,42,859	1,38,42,594	1,54,96,969	30,35,211	4,02,83,931	21
Loans and Advances by Imperial Government	93	25,32,556	2,27,132	...	...	7,30,994	22
Loans and Advances by Provincial Governments	93A	...	11,90,175	5,10,726	26,085	5,93,605	23
Capital Account of Local Boards	94	...	...	...	...	...	24
Remittances—							
Inland Money Orders	104	33,92,37,685	...	...	...	...	25
Other Departmental Accounts	”	91,09,817	28,73,997	15,54,877	4,47,448	2,16,93,314	26
Net Receipts by Civil Treasuries from—							
Post Office		89,59,673	92,54,038	2,36,63,442	50,24,796	33,17,730	27
Public Works	”	4,34,85,576	−82,49,055	−86,21,503	−32,66,078	−1,84,54,043	
Guaranteed Railways	”	−4,25,297	...	...	...	...	
Net Receipts from Civil Treasuries by—	”						
Telegraph		11,54,691	...	...	...	...	
Marine	”	40,85,614	...	...	...	...	
Military	”	11,69,82,054	...	...	...	...	
Remittance Account between England and India	107	5,82,78,970	14,756	5,03,202	49,852	11,21,945	
TOTAL		58,08,68,783	38,93,736	1,71,00,018	22,56,018	76,78,946	
Secretary of State's Bills drawn	96	...	...	...	...	...	
Total Receipts		1,32,26,66,559	5,13,36,757	11,45,43,932	1,89,22,527	27,97,56,480	
Opening Balance	97	4,44,77,318	1,55,68,438	1,20,54,729	49,96,145	1,69,88,096	
GRAND TOTAL		1,36,71,43,877	6,69,05,195	12,65,98,661	2,39,18,672	29,67,44,576	

of INDIA on the 31st March 1905; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	£	£	£
1	11,27,16,019	6,82,74,967	13,98,55,226	14,31,76,802	1,26,26,53,024	84,176,868	636,103	84,812,971
2	...	...	...	...	1,44,54,549	963,636	...	963,636
3	...	...	...	...	1,41,04,451	940,297	13,218	953,515
4	...	...	...	...	1,29,734	8,649	1,501,250	1,509,899
5	...	...	...	...	3,00,00,000	2,000,000	2,500,000	4,500,000
6	...	...	...	...	...	...	500,000	500,000
7	...	...	29,923	2,14,577	14,88,321	99,221	...	99,221
8	41,446	32,102	39,997	1,19,731	6,03,86,628	4,025,775	...	4,025,775
9	41,446	32,102	69,920	3,34,308	6,18,74,949	4,124,996	...	4,124,996
10	...	50,54,891	...	39,84,271	91,30,866	608,724	...	608,724
11	...	...	...	...	1,00,06,451	667,097	...	667,097
12	13,72,768	12,29,484	21,81,437	29,68,581	1,21,97,412	813,161	...	813,161
13	...	...	...	...	10,04,716	66,981	...	66,981
14	...	...	...	1,54,201	1,54,201	10,280	...	10,280
15	...	...	...	1,95,45,800	2,68,55,693	1,790,380	2,000,112	3,790,492
16	4,24,44,897	2,34,94,109	2,86,78,221	2,34,96,300	28,26,90,203	18,846,014	...	18,846,014
17	16,46,964	55,80,484	45,51,131	5,87,07,070	13,22,35,132	8,815,675	15,954	8,831,629
18	16,962	82,842	3,35,602	2,78,777	20,58,871	137,258	...	137,258
19	...	...	...	...	1,54,411	10,294	...	10,294
20	...	...	...	4,422	2,22,822	14,855	...	14,855
21	4,54,81,591	3,54,41,810	3,57,46,391	10,91,39,422	47,67,10,778	31,780,719	2,016,066	33,796,785
22	...	1,68,274	99,563	10,93,693	48,52,212	323,481	...	323,481
23	6,47,201	7,88,556	5,32,593	35,11,368	78,00,309	520,020	...	520,020
24	...	...	22,015	...	22,015	1,468	...	1,468
25	...	...	...	...	33,92,37,685	22,615,846	...	22,615 846
26	*−1,81,99,156*	42,16,160	13,61,742	*−1,54,35,475*	76,22,724	508,182	...	508,182
27	*−1,32,40,715*	*−80,89,055*	*−80,18,757*	*−70,65,139*	1,38,06,013	920,401	...	920,401
28	14,61,054	1,39,59,162	*−83,97,880*	4,28,87,922	5,48,05,155	3,653,677	...	3,653,677
29	...	...	86,80,757	1,29,56,042	2,12,11,502	1,414,100	...	1,414,100
30	...	...	...	...	11,54,691	76,980	...	76,980
31	...	...	...	...	40,85,614	272,374	...	272,374
32	...	...	3,70,62,858	4,54,84,564	19,95,29,476	13,301,965	...	13,301,965
33	1,63,799	3,26,660	13,28,940	6,03,39,389	12,21,27,513	8,141,834	6,887,929	15,029,763
34	*−2,98,15,018*	1,04,12,927	3,20,17,660	13,91,67,303	76,35,80,373	50,905,359	6,887,929	57,793,288
35	...	...	...	...	...	...	23,725,162	23,725,162
36	12,90,71,239	11,51,18,636	20,83,43,368	39,64,22,896	2,63,61,82,394	175,745,493	37,779,728	213,525,221
37	1,77,53,264	76,84,577	2,79,67,086	3,05,53,621	17,80,43,274	11,869,552	7,294,782	19,164,334
38	14,68,24,503	12,28,03,213	23,63,10,454	42,69,76,517	2,81,42,25,668	187,615,045	45,074,510	232,689,555

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of Ind
1904-1905, including the amount of Advances and Repayments on various Accounts, t
the Total Balance in the Indian Treasur

	No. of Account.	India, General.	Central Provinces, and Berar.	Burma.	Assam.	Bengal.	No. of item.
		R	R	R	R	R	
Expenditure	3	42,89,45,423	2,32,72,333	4,70,51,212	97,72,239	10,01,05,899	1
Add—Provincial Surpluses transferred to Deposits	3	...	91,704	...	...	...	2
Deduct—Provincial Deficits charged against Deposits	3	*14,981*	*7,02,146*	*15,70,179*	*1,46,185*	*11,92,604*	3
TOTAL		42,89,30,442	2,26,61,891	4,54,81,033	96,26,054	9,89,13,295	4
Railway and Irrigation Capital not charged to Revenue—							
Outlay on Irrigation Works	75	...		11,47,787	...	*—1,419*	5
Outlay on State Railways	"	6,60,28,941	...	...	...	...	6
Outlay of Railway Companies— Payments for Capital Outlay	81	1,83,20,408	...	...	...	...	7
Raised and deposited by Railway Companies— Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		8,43,49,349	...	11,47,787	...	*—1,419*	9
Permanent Debt discharged—							
Sterling Debt—							
G. I. P. Railway Debentures	83	...	...	...	...	...	10
India 5 p. c. Stock	"	...	...	...	...	...	11
Rupee Debt—							
4½ p. c.	"	500	...	...	...	...	12
4 p. c.	"	12,49,100	...	...	...	...	13
3½ p. c.	"	15,200	...	...	...	...	14
TOTAL		12,64,800	...	...	...	...	15
Temporary Debt discharged	83A	50,00,000	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	10,75,480	...	...	...	...	18
Savings Bank Deposits	87	4,73,09,256	1,762	300	390	11,143	19
TOTAL		4,83,84,736	1,762	300	390	11,143	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	14,981	7,02,146	15,70,179	1,46,185	11,92,604	21
Excluded Local Funds	88	16,51,019	5,88,162	11,15,550	26,782	8,32,021	22
Railway Funds	89	9,16,019	...	...	...	...	23
Gold Reserve Fund	...	2,69,99,694	...	...	...	...	24
Departmental and Judicial Deposits	92	10,08,22,104	1,13,41,915	1,13,51,242	19,29,816	3,59,20,743	25
Advances	100	5,24,15,922	13,85,724	29,28,998	9,53,253	15,59,693	26
Suspense Accounts	101	5,24,680	16,656	17,690	2,673	45,076	27
Miscellaneous	103	2,24,441	...	...	...	...	28
TOTAL		18,35,68,860	1,40,34,603	1,69,83,659	30,58,709	3,95,50,137	29
Loans and Advances by Imperial Government	93	19,46,109	41,223	...	...	...	30
Loans and Advances by Provincial Governments	93A	...	6,02,240	5,80,567	30,407	7,11,953	31
Remittances—							
Inland Money Orders	104	33,88,86,687	...	...	...	...	32
Other Local Remittances	"	*—16,80,54,893*	1,69,00,525	5,54,53,575	73,92,614	14,50,54,007	33
Other Departmental Accounts	"	70,30,283	...	...	...	...	34
Net Payments into Civil Treasuries by—							
Post Office	"	1,38,04,762	...	...	...	...	35
Public Works	"	11,78,03,304	*—59,75,114*	*—1,26,05,264*	*—28,06,725*	*—1,03,81,191*	36
Guaranteed Railways	"	2,12,11,502	...	...	...	...	37
Net Issues from Civil Treasuries to—							
Telegraph	"	15,56,481	1,28,300	58,315	2,15,544	*—19,48,822*	38
Marine	"	*—57,535*	*—233*	*—50,081*	*—23,534*	6,37,343	39
Military	"	3,82,67,175	39,41,724	81,54,244	11,03,454	75,87,843	40
Remittance Account between England and India	107	3,97,00,359	994	34,857	...	16,016	41
TOTAL		41,01,48,125	1,49,96,196	5,10,45,646	58,81,353	14,09,65,196	42
Secretary of State's Bills paid	96	17,37,88,372	...	...	...	...	43
Total Disbursements		1,33,73,80,793	5,23,37,915	11,52,38,992	1,85,96,913	28,01,50,305	44
Closing Balance	97	2,97,63,084	1,45,67,280	1,13,59,669	53,21,759	1,65,94,271	45
GRAND TOTAL		1,36,71,43,877	6,69,05,195	12,65,98,661	2,39,18,672	29,67,44,576	46

on the 31st March 1905; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1905—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	£	£	£
1	5,74,76,328	4,53,23,150	10,12,38,688	11,27,69,953	92,59,55,225	61,730,348	19,463,757	81,194,105
2	...	50,54,891	...	39,84,271	91,30,866	608,724	...	608,724
3	*7,92,486*	*5,919*	*22,64,363*	...	*66,88,863*	*445,924*	...	*445,924*
4	5,66,83,842	5,03,72,122	9,89,74,325	11,67,54,224	92,83,97,228	61,893,148	19,463,757	81,356,905
5	10,95,016	17,90,475	9,80,438	2,96,402	53,08,699	353,913	7,259	361,172
6	...	...	...	...	6,60,28,941	4,401,930	1,495,093	5,897,023
7	...	...	...	...	1,83,20,408	1,221,361	1,069,845	2,291,206
8	...	...	...	...	...	...	61,215	61,215
9	10,95,016	17,90,475	9,80,438	2,96,402	8,96,58,048	5,977,204	2,633,412	8,610,616
10								
11	...	...	...	...	...	...	1,002,100	1,002,100
12	...	...	...	...	...	...	100	100
13	...	...	...	...	500	33	...	33
14	...	...	...	...	12,49,100	83,274	...	83,274
15	...	...	...	...	15,200	1,013	...	1,013
16	...	...	...	...	12,64,800	84,320	1,002,200	1,086.520
	...	..	...	...	50,00,000	333,333	2,000,000	2,333,333
17								
18	10,083	...	...	...	10,083	672	...	672
19	...	...	25,460	1,27,850	12,28,790	81,920	...	81,920
20	2,410	17,251	24,001	75,387	4,74,41,900	3,162,793	...	3,162,793
	12,493	17,251	49,461	2,03,237	4,86,80,773	3,245,385	...	3,245,385
21								
22	7,92,486	5,919	22,64,363	...	66,88,863	445,924	...	445,924
23	13,46,281	12,35,685	22,79,757	29,17,423	1,19,92,680	799,512	...	799,512
24	...	...	...	...	9,16,019	61,068	...	61,068
25	...	...	...	83,381	2,70,83,075	1,805,538	2,000,112	3,805,650
26	4,17,30,587	2,30,27,801	2,93,12,564	2,33,09,306	27,87,46,078	18,583,072	...	18,583,072
27	17,45,078	55,95,625	48,27,845	6,07,12,473	13,21,24,611	8,808,307	118,775	8,927,082
28	21,736	7,396	10,350	4,24,834	10,71,091	71,406	...	71,406
29	...	...	955	...	2,25,396	15,027	108	15,135
	4,56,36,168	2,98,72,426	3,86,95,834	8,74,47,417	45,88,47,813	30,589,854	2,118,995	32,708,849
30	..	85,505	9,80,176	1,09,644	31,62,657	210,844	...	210,844
31	9,09,536	6,12,721	6,61 989	20,60,143	61,69,556	411,304	...	411,304
32	...	...	...	...	33,88,86,687	22,592,446	...	22,592,446
33	*—58,72,109*	*—2,24,87,528*	2,54,59,106	*—5,28,96,142*	9,49,155	63,277	...	63,277
34	...	...	7,06,934	*—60,220*	76,76,997	511,800	...	511,800
35	...	...	...	...	1,38,04,762	920,317	...	920,317
36	*—76,59,242*	*—12,55,813*	*—1,14,48,419*	*—1,20,06,833*	5,36,64,703	3,577,647	...	3,577,647
37	...	...	...	...	2,12,11,502	1,414,100	...	1,414,100
38	4,85,706	3,89,301	1,10,147	1,17,154	11,12,126	74,142	...	74,142
39	*—356*	...	70,587	35,03,510	40,79,701	271,980	...	271,980
40	3,62,63,647	5,25,87,594	1,82,41,944	3,33,81,851	19,95,29,476	13,301,965	...	13,301,965
41	...	50	17,29,996	7,76,56,364	11,91,38,636	7,942,576	7,593,565	15,536,141
42	2,32,17,646	2,92,33,604	3,48,70,295	4,96,95,684	76,00,53,745	50,670,250	7,593,565	58,263,815
43	...	...	3,57,62,904	14,21,93,222	35,17,44,498	23,449,633	...	23,449,633
44	12,75,54,701	11,19,84,104	21,09,75,422	39,87,59 973	2,65,29,79,118	176,865,275	34,811,929	211,677,204
45	1,92,69,802	1,08,19,109	2,53,35,032	2,82,16,544	16,12,46,550	10,749,770	10,262,581	21,012,351
46	14,68,24,503	12,28,03,213	23,63,10,454	42,69,76,517	2,81,42,25,668	187,615,045	45,074,510	232,689,555

No. 99.—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1905.

	India, General.	Converted into £ at R15=£1
	R	£
Appropriation for Reduction or Avoidance of Debt	1,00,06,451	667,097

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	2,59,88,959	3,08,804	7,69,176	93,304	2,92,541	10,49,434	4,24,164	1,06,463	5,56,635	13,08,973	3,08,98,453
Advances for Rest Camps	...	4,737	...	...	...	7,652	4,594	2,903	7,387	...	27,273
Special Advances	26,27,774	...	...	...	9,03,170	360	33,752	4,770	35,054	...	36,04,880
Forest Advances	1,40,576	11,40,406	19,65,609	3,45,127	4,23,848	5,78,400	5,43,932	44,526	14,92,835	11,20,327	77,95,586
Revenue Advances—											
Advances for Survey Operations	10	...	...	40,167	...	2,083	...	...	4,49,423	17,066	5,08,749
Salt and Excise Advances	...	5	...	...	...	...	...	...	8,924	2,819	11,793
Opium Advances	...	...	...	...	1,12,950	...	...	...	...	...	1,12,950
Stock Account—Opium	5,010	...	...	..	...	...	...	...	6,55,349	7,62,766	14,23,125
Advances Recoverable, Post Office	1,54,966	...	...	...	...	...	...	...	...	...	1,54,966
Advances Recoverable, Marine	7,49,035	...	...	...	...	...	...	..	...	...	7,49,035
Advances Recoverable, Military	(a) 15,76,372	...	...	...	...	...	...	...	68,445	...	16,44,817
Advances Recoverable, P. W. D.—											
Irrigation	...	65,258	...	...	5,660	...	2,96,575	961	...	...	3,68,454
Other Public Works	...	...	...	...	1,092	...	...	...	...	...	1,092
PERMANENT ADVANCES—											
Permanent Advances, Civil	5,090	1,562	6,429	75	12,321	9,035	753	260	7,245	3,620	46,390
Post Office Permanent Advances	2,830	...	...	...	...	...	...	...	...	...	2,830
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	5,14,638	...	...	...	...	...	...	...	...	...	5,14,638
Ditto ditto, Mauritius	1,68,823	...	...	...	...	...	...	...	...	...	1,68,823
Ditto ditto, Straits Settlements	1,79,294	...	...	...	...	...	...	...	...	...	1,79,294
Ditto ditto, Hong-kong	24,394	...	...	...	...	...	...	...	...	...	24,394
Ditto ditto, Malay State	1,57,745	...	...	...	...	...	...	...	...	...	1,57,745

Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	58,008	58,008
British Central African Protectorate	66	...	...	...	...	...	...	...	...	625	691
Account Current with Native States—											
Civil	9,54,983	...	...	4,13,076	1,73,531	...	41,16,831	...	12,69,834	1,90,858	71,19,113
Post Office	1,11,24,283	...	...	...	...	...	...	...	...	...	1,11,24,283
COINAGE ACCOUNTS—											
Mint Cerificates	...	...	...	...	...	...	...	...	...	3,93,22,591	3,93,22,591
Copper Coinage Account	2,98,690	...	...	...	...	...	...	...	...	...	2,98,690
Ingot Reserve of Currency Silver	62,25,328	...	...	...	...	...	...	...	...	1,00,01,596	1,62,26,924
Gain on Conversion of Currency Ingot Reserve	37,71,724	...	...	...	...	...	...	...	...	59,17,821	96,89,545
TOTAL INDIA . R	5,46,70,590	15,20,817	27,41,214	8,91,749	19,25,113	16,46,964	54,20,601	1,59,883	45,51,131	5,87,07,070	13,22,35,132

Total Receipts in India converted into £ at R15 = £1	£	8,815,675
ENGLAND:		
Repayment of Advances	£	15,954
TOTAL	£	8,831,629

(a) Bengal Command . . R 6,24,020
Punjab Command . . 9,52,352
15,76,372

No. 160.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1905—*continued.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	2,56,56,672	1,97,546	8,63,734	95,357	2,86,016	10,36,089	4,51,219	1,05,927	5,53,560	13,02,836	3,05,48,956
Advances for Rest Camps	...	4,887	...	...	...	8,247	9,089	8,450	7,915	...	38,588
Special Advances	26,54,991	...	...	...	5,39,084	...	45,002	3,000	36,406	...	32,78,483
Forest Advances	1,39,319	11,28,355	20,19,236	3,42,899	4,30,514	5,83,371	5,49,838	46,351	14,89,317	11,87,688	79,16,888
Revenue Advances—											
Advances for Survey Operations	...	...	...	13,020	...	2,000	...	...	5,34,019	14,128	5,63,167
Salt and Excise Advances	...	50	...	...	...	...	...	...	4,859	5,304	10,213
Opium Advances	...	...	...	...	78,212	...	...	...	...	...	78,212
Stock Account—Opium	4,083	...	...	...	...	...	...	...	7,17,293	9,10,549	16,31,925
Advances Recoverable, Post Office	1,50,997	...	...	...	...	...	...	...	...	...	1,50,997
Advances Recoverable, Marine	7,49,633	...	...	...	...	...	...	...	...	...	7,49,633
Advances Recoverable, Military	...	...	...	...	...	...	...	...	...	5,96,002	5,96,002
Advances Recoverable, P. W. D—											
Irrigation	...	52,638	...	...	5,591	...	3,81,403	957	...	...	4,40,589
Other Public Works	...	...	...	...	928	...	...	...	...	...	928
PERMANENT ADVANCES—											
Permanent Advances, Civil	11,906	2,248	16,160	455	13,826	9,825	7,199	1,255	7,397	8,770	79,041
Ditto ditto, Post Office	1,077	...	...	...	...	...	...	...	...	...	1,077
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Government, Ceylon	4,48,190	...	...	...	...	...	...	...	...	...	4,48,190
Ditto ditto, Mauritius	1,87,383	...	...	...	...	...	...	...	...	...	1,87,383
Ditto ditto, Straits Settlements	1,61,512	...	...	...	...	...	...	...	...	...	1,61,512
Ditto ditto, Hong Kong	24,281	...	...	...	...	...	...	...	...	...	24,281
Ditto ditto, Malay State	1,30,529	-	...	...	...	...	...	...	...	..	1,30,529
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	37	37
British Central African Protectorate	...	...	...	...	...	...	...	...	...	500	500
Account Current with Native States—											
Civil	4,68,995	...	...	4,21,163	2,05,522	...	39,33,980	...	13,57,437	2,00,948	65,88,045
Post Office	1,12,44,228	...	...	...	...	...	...	...	...	...	1,12,44,228
COINAGE ACCOUNTS—											
Mint Certificates	3,570	...	...	...	...	...	...	...	...	4,93,21,742	4,93,25,312
Bullion Advances for coinage	99,59,206	...	...	...	...	...	...	...	...	58,03,009	1,57,62,215
Small Coin Depôt Balances	4,19,350	...	29,868	80,359	...	1,05,546	51,955	...	1,19,642	1,30,167	9,36,887
Copper Coinage Account	...	...	...	...	...	...	...	...	...	9,367	9,367
Currency Silver in process of coinage	...	...	...	...	...	...	...	...	...	12,21,426	12,21,426
TOTAL INDIA . R	5,24,15,922	13,85,724	29,28,998	9,53,253	15,59,693	17,45,078	54,29,685	1,65,940	48,27,845	6,07,12,473	13,21,24,611

Total Disbursements in India converted into £ at R15=£1		8,808,307
IN ENGLAND Advances Repayable	£	118,775
TOTAL	£	8,927,082

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1905.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts—	R	R	R	R	R	R	R	R	R	R	R
SUSPENSE ACCOUNTS—											
Sirohi Coin	...	...	...	...	...	...	...	...	...	2,12,000	2,12,000
Suspense Account, Civil	...	...	184	1,135	703	...	...	...	19	...	2,041
Capitalised Outstandings	...	...	...	...	...	...	...	...	...	58,953	58,953
English Stores Suspense Accounts	...	...	...	...	...	10	4	...	100	...	114
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	58,466	...	66,094	15,681	...	...	...	...	1,40,241
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	4,41,127	5,562	15,439	...	73,985	1,271	76,464	244	23,364	..	6,37,456
Post Office	6,32,615	...	...	...	...	...	...	...	...	...	6,32,615
Telegraph	35,213	...	...	...	...	...	...	...	...	...	35,213
Military	...	...	...	...	...	...	...	...	3,09,427	...	3,09,427
Public Works Cash Balances—											
Irrigation	5,839	...	...	...	6,418	...	5,009	810	...	2,442	20,518
Railway Revenue	...	...	...	30	...	...	...	...	...	...	30
Railway Capital	...	...	...	...	...	...	...	...	507	...	507
Other Public Works	...	1,878	...	...	...	...	311	...	2,185	5,382	9,756
Total Receipts in India . R	11,14,794	7,440	74,089	1,165	1,47,200	16,962	81,788	1,054	3,35,602	2,78,777	20,58,871
Total Receipts in India converted into £ at R15=£1 . £											137,258
Disbursements—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	13,695	4	...	...	...	493	1,226	4,187	...	1,997	21,602
English Stores Suspense Account	...	...	...	...	14,772	...	...	...	...	...	14,772
Capitalised Outstandings	...	...	...	...	17,539	...	...	...	...	...	17,539
CHEQUES AND BILLS—											
Pre-audit Cheques	...	15,827	...	...	...	...	1,983	...	10,065	19,274	47,149
Departmental Cheques	...	...	...	...	11,423	...	...	...	...	1,508	12,931
Bills of Exchange Receivable	314	...	...	...	...	...	...	...	...	...	314
Bills payable	7,349	...	...	...	...	...	...	...	285	...	7,634
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	...	...	703	...	...	...	...	...	1,28,293	1,28,996
Military	(a)69,482	...	...	...	...	...	...	...	...	2,73,762	3,43,244
Marine	46,052	...	...	...	...	...	...	...	...	...	46,052
Public Works Cash Balances—											
Irrigation	...	825	3,788	...	...	19,164	...	...	...	...	23,777
Railway Revenue	3,71,139	...	...	...	...	...	...	...	...	...	3,71,139
Railway Capital	15,956	...	...	...	...	...	...	...	...	...	15,956
Other Public Works	693	...	13,902	1,970	1,342	2,079	...	...	...	...	19,986
Total Disbursements in India . R	5,24,680	16,656	17,690	2,673	45,076	21,736	3,209	4,187	10,350	4,24,834	10,71,091
Total Disbursements in India converted into £ at R15=£1 . £											71,406

	R
(a) Bengal Command	23,294
Punjab Command	46,188
	69,482

102.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1905.

		Page.	Sterling Amount.	Amount of Exchange. (a)	Amount of Exchange. (a)
			£	R	R
Exchange brought to account—					
On Expenditure in England		11	19,463,757		8,17,583
„ Revenue in England		7	636,103		26,720
„ Net Expenditure in England charged to Revenue		...	18,827,654		7,90,863
„ Expenditure in England not charged to Revenue		11	1,502,352		63,107
			20,330,006		8,53,970
Exchange on Remittances Credited as Revenue		121	...		6,20,114
					14,74,084
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	24,425,558	292		10,26,006	
On Railway Companies—Capital Account	220,334	121		6,00,089	
	24,205,224			16,26,095	
Remittance Account—					
Postal and Money Order Transactions	396	121		...	
East Indian Railway Advances	63,433	„		...	
Rajputana-Malwa Railway Advances	75,904	„		...	
South Indian Railway Advances	275,364	„		...	
Bengal and North-Western Railway Advances	116,355	„		...	
Great Indian Peninsula Railway Advances	880,292	„		...	
Family and Miscellaneous Remittances made by means of Rolls, etc.	45,904	„		35	
Other Transactions	707,662	„		2,435	
	199,258		24,005,966	2,400	16,28,495
Exchange involved in Remittances from India in excess of that brought to account during the year			3,675,960	Whereon Exchange at average rate is	1,54,411
			Converted into £ at R 15=£ 1	£	10,294

(a) Exchange means the difference between the equivalent at 16*d*. the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1905.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL, INDIA.
	R	R	R	R	R	R	R	R	R	R	R
Receipts.											
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund . .	2,18,400	...	...	...	...		...	...	...	...	2,18,400
London Bills payable, Exchange	...	...	...	...	...	...	...	...	...	4,422	4,422
Total Receipts in India . R	2,18,400	...	...	...	...	...	...	...	...	4,422	2,22,822
Total Receipts in India converted into £ at R15=£1 . £											14,855
Disbursements.											
MISCELLANEOUS—											
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi.	4,677	...	...	...	...	...	...	...	...	...	4,677
Mysore Railway Debenture Sinking Fund . .	2,18,409	...	...	...	...	...	...	...	...	...	2,18,409
London Bills Payable, Exchange	855	...	...	...	...	...	...	...	955	...	1,810
Government Account	500	...	...	...	...	...	...	...	...	...	500
Total Disbursements in India . R	2,24,441	...	...	...	...	...	...	...	955	...	2,25,396
Total Disbursements in India converted into £ at R 15=£ 1 . £											15,027

ENGLAND:

Miscellaneous Deposits—

Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto 108

TOTAL DISBURSEMENTS . £ 15,135

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1905.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts	R	R	R	R	R	R	R	R	R	R	R	R
MONEY ORDERS	33,92,37,685	...	33,92,37,685	...	...	...	...	...	...	...	...	33,92,37,685
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil .	16,02,72,505	16,01,89,851	−93,13,572	34,13,731	17,94,323	4,09,096	2,33,43,529	−1,63,12,830	69,91,140	26,06,785	−1,28,49,548	82,654
Account Current between Public Works and Telegraph, Public Works Accounts .	21,85,661	4,09,582	16,39,773	−832	5,793	1,877	3,759	33,042	80,181	6,949	5,537	17,76,079
Account Current between Post Office and Telegraph, Post Office Accounts .	27,06,735	9,88,609	17,18,126	...	...	...	...	...	...	...	...	17,18,126
Transfers between Public Works Officers .	29,61,59,652	29,61,59,652	1,10,19,625	−5,38,902	−2,45,239	36,475	−16,53,974	−19,19,368	−28,55,161	−12,51,992	−25,91,464	...
Transfers between Indian and Indo-European Telegraph .	18,12,306	18,12,306	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts .	1,76,914	1,05,804	71,110	...	...	...	...	...	...	...	...	71,110
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts .	1,33,31,887	93,57,132	39,74,755	...	...	...	...	...	...	...	...	39,74,755
TOTAL .	47,66,45,660	46,90,22,936	91,09,817	28,73,997	15,54,877	4,47,448	2,16,93,314	−1,81,99,156	42,16,160	13,61,742	−1,54,35,475	76,22,724
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Civil Accounts .	16,49,54,843	15,11,48,830	89,59,673	92,54,038	2,36,63,442	50,24,796	33,17,730	−1,32,40,715	−80,89,055	−80,18,757	−70,65,139	1,38,06,013
Accounts Current between Civil and Public Works, Civil Accounts .	37,91,69,716	32,43,64,561	4,34,85,576	−82,49,055	−86,21,503	−32,66,078	−1,84,54,043	14,61,054	1,39,59,162	−83,97,880	4,28,87,922	5,48,05,155
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	4,49,30,816	2,37,19,314	−4,25,297	...	...	...	...	...	...	86,80,757	1,29,56,042	2,12,11,502
TOTAL .	58,90,55,375	49,92,32,705	5,20,19,952	10,04,983	1,50,41,939	17,58,718	−1,51,36,313	−1,17,79,661	58,70,107	−77,35,880	4,87,78,825	8,98,22,670
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Telegraph Accounts .	1,03,02,714	91,48,023	11,54,691	...	...	...	...	...	...	...	...	11,54,691
Accounts Current between Civil and Marine, Marine Accounts .	51,93,683	11,08,069	40,85,614	...	...	...	...	...	...	...	...	40,85,614
Accounts Current between Civil and Military, Military Accounts .	20,99,52,929	1,04,23,453	11,69,82,054	...	...	...	...	...	...	3,70,62,858	4,54,84,564	19,95,29,476
	22,54,49,326	2,06,79,545	12,22,22,359	...	...	...	...	...	...	3,70,62,858	4,54,84,564	20,47,69,781
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . .	12,21,27,513	...	5,82,78,970	14,756	5,03,202	49,852	11,21,048	1,63,700	3,26,660	13,28,040	6,03,39,389	12,21,27,513

Disbursements.

MONEY ORDERS	...	33,88,86,687	33,88,86,687	...	...	...	...	...	...	...	...	33,88,86,687
OTHER LOCAL REMITTANCES	2,46,16,04,572	2,46,25,53,727	−16,80,54,893	1,69,00,525	5,54,53,575	73,92,614	14,50,54,007	−58,72,109	−2,24,87,528	2,54,59,106	−5,28,96,142	9,49,155
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	41,38,506	42,75,576	−5,39,468	...	...	...	...	...	...	7,26,869	−50,331	1,37,070
Account Current between Public Works and Telegraph, Telegraph Accounts	4,06,796	21,82,875	17,76,079	...	...	...	...	...	...	...	...	17,76,079
Account Current between Post Office and Telegraph, Telegraph Accounts	9,88,572	27,06,555	17,17,983	...	...	...	...	...	...	...	...	17,17,983
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	1,05,804	1,76,914	71,110	...	...	...	...	...	...	...	...	71,110
Account between Guaranteed Railways and Public Works, Public Works Accounts	93,57,131	1,33,31,886	40,04,579	...	...	...	...	...	...	−19,935	−9,889	39,74,755
TOTAL	1,49,96,809	2,26,73,806	70,30,283	...	...	...	...	...	...	7,06,934	−60,220	76,76,997
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	15,17,26,650	16,55,31,412	1,38,04,762	...	...	...	...	...	...	...	...	1,38,04,762
Accounts Current between Civil and Public Works, Public Works Accounts	33,83,26,273	39,19,90,976	11,78,03,304	−59,75,114	−1,26,05,264	−28,06,725	−1,03,81,191	−76,59,242	−12,55,813	−1,14,48,419	−1,20,06,833	5,36,64,703
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	2,37,19,314	4,49,30,816	2,12,11,502	...	...	...	...	...	...	...	...	2,12,11,502
TOTAL	51,37,72,237	60,24,53,204	15,28,19,568	−59,75,114	−1,26,05,264	−28,06,725	−1,03,81,191	−76,59,242	−12,55,813	−1,14,48,419	−1,20,06,833	8,86,80,967
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Civil Accounts	91,45,623	1,02,57,749	15,56,481	1,28,300	58,315	2,15,544	−19,48,822	4,85,706	3,89,301	1,10,147	1,17,154	11,12,126
Accounts Current between Civil and Marine, Civil Accounts	18,92,306	59,72,007	−57,535	−233	−50,081	−23,534	6,37,343	−356	...	70,587	35,03,510	40,79,701
Accounts Current between Civil and Military, Civil Accounts	1,06,92,223	21,02,21,699	3,82,67,175	39,41,724	81,54,244	11,03,454	75,87,843	3,62,63,647	5,25,87,594	1,82,41,944	3,33,81,851	19,95,29,476
TOTAL	2,17,30,152	22,64,51,455	3,97,66,121	40,69,791	81,62,478	12,95,464	62,76,364	3,67,48,997	5 29 76,895	1,84,22,678	3,70,02,515	20,47,21,303
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	11,91,38,636	3,97,00,359	994	34,857	...	16,016	...	50	17,29,996	7,76,56,364	11,91,38,636

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1905.

Abstract.

	Net Receipts + Payments −
	R
INDIA, GENERAL	+16,80,54,893
CENTRAL PROVINCES AND BERAR	−1,69,00,525
BURMA	−5,54,53,575
ASSAM	−73,92,614
BENGAL	−14,50,54,007
UNITED PROVINCES OF AGRA AND OUDH	+58,72,109
PUNJAB	+69,27,723
NORTH-WEST FRONTIER PROVINCE	+1,55,59,805
MADRAS	−2,54,59,106
BOMBAY	+5,28,96,142
TOTAL	−9,49,155

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1905—*continued.*

Details.	India, General.			Central Provinces and Berar.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	18,62,96,535	18,62,96,535	...	1,34,18,067	1,34,18,067	...	2,94,04,438	2,94 94,438	...
Forest Remittances	9,63,661	9,74,848	*—11,187*	32,25,204	32,21,912	+3,292	1,20,60,496	1,21,19,933	*—59,437*
Berar Suspense Account	...	...	...	4,39,14,519	4,39,14,519	...	...	...	...
Post Office Remittances—									
Transfers between Postal Officers	5,06,07,090	5,05,77,908	+29,182	...	...	...	...	...	...
Treasury Suspense Account	28,38,35,421	28,38,34,108	+1,313	...	...	...	...	...	...
Mint Remittances	5,78,39,091	5,83,96,313	*—5,57,222*	...	...	...	...	...	...
Small Coin Depôt Remittances	36,81,970	36,81,970	...	...	...	...	7,18,670	6,82,665	+36,005
Bengal Remittances	7,14,56,463	7,14,56,463	...	...	...	...	...	...	...
Miscellaneous Remittances	11,67,401	11,69,190	*—1,789*	1,80,651	1,77,678	+2,973	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	3,84,957	3,82,757	+2,200	17,76,360	17,76,360	...	83,24,300	83,81,500	*—57,200*
Foreign Supply Bills	70,98,390	71,36,434	*—38,044*	12,50,014	12,00,014	+50,000	32,300	31,100	+1,200
Remittance Transfer Receipts since April 1873	18,02,021	17,79,700	+22,321	5,24,509	5,27,854	*—3,345*	32,50,881	31,72,487	+78,394
Foreign Remittance Transfer Receipts	56,25,600	57,37,757	*—1,12,157*	3,87,320	3,78,490	+8,830	5,39,278	5,43,837	*—4,559*
Emigrants' Remittance Receipts	1,13,781	1,21,857	*—8,076*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	32,28,23,358	15,09,69,680	+17,18,53,678	57,24,110	2,26,90,033	*—1,69,65,923*	8,74,235	5,65,28,607	*—5,56,54,372*
Central Adjusting Account	1,00,32,9[illegible]3	1,31,58,289	*—31,25,326*	3,653	5	+3,648	2,19,472	13,078	+2,06,394
TOTAL	1,00,37,28,702	83,56,73,809	+16,80,54,893	7,04,04,407	8,73,04,932	*—1,69,00,525*	5,55,14,070	11,09,67,645	*—5,54,53 575*

No. 105.—Other Local Remittances during the Year ended 31st March 1905—*continued.*

Details—*continued.*	Assam.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R	R	R	R
Remittances between Districts—*continued.*												
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—												
Cash Remittances between Treasuries	91,27,914	91,27,914	...	10,49,07,461	10,49,07,461	...	14,91,79,333	14,91,79,333	...	11,57,63,130	11,57,63,130	...
Opium Remittances	...	...	...	93,96,093	93,95,891	+202	...	...	...	...	...	...
Customs Remittances	...	...	...	4,03,79,593	4,03,79,593	...	...	...	...	...	...	...
Forest Remittances	11,57,043	11,50,685	+6,358	17,43,018	17,49,531	*—6,513*	30,11,961	30,94,364	*—82,403*	25,88,164	25,76,331	+11,833
Small Coin Depôt Remittances	3,40,641	3,40,641	...	...	...	...	6,93,240	6,93,240	...	...	...	...
Judicial Remittances	...	...	...	7,195	7,195	...	...	...	...	...	...	...
Miscellaneous Remittances	...	...	...	238	...	+238	7,36,286	7,36,668	*—382*	2,500	2,500	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	2,73,053	1,58,51,867	*—1,55,78,814*
Remittances by Bills—												
Supply Bills since April 1873	5,64,635	5,69,520	*—4,885*	1,42,55,474	1,42,78,574	*—23,100*	53,75,022	53,74,652	+370	93,45,322	93,58,126	*—12,804*
Foreign Supply Bills	31,36,600	31,63,500	*—26,900*	34,738	33,938	+800	6,94,883	7,08,933	*—14,050*	14,85,154	14,78,554	+6,600
Remittance Transfer Receipts since April 1873	1,91,250	2,15,943	*—24,693*	51,65,562	52,29,850	*—64,288*	45,70,370	45,75,796	*—5,426*	36,54,002	36,00,334	+53,668
Foreign Remittance Transfer Receipts	58,022	57,886	+136	3,53,256	3,91,102	*—37,846*	34,09,786	33,79,285	+30,501	17,88,605	17,85,195	+3,410
Remittances adjusted on the Central Books—												
Foreign Remittances	5,11,800	78,65,910	*—73,54,110*	2,31,13,732	16,75,18,701	*—14,44,04,969*	2,39,47,032	1,79,90,856	+59,56,176	2,90,81,430	66,37,854	+2,24,43,576
Central Adjusting Account	12,517	1,037	+11,480	4,15,115	9,33,646	*—5,18,531*	9,651	22,328	*—12,677*	15,436	15,182	+254
Total	1,51,00,422	2,24,93,036	*—73,92,614*	19,97,71,475	34,48,25,482	*—14,50,54,007*	19,16,27,564	18,57,55,455	+58,72,109	16,39,96,796	15,70,69,073	+69,27,723

Details—*continued.*	North-West Frontier Province.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*contd.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	1,36,90,784	1,36,90,784	...	18,87,28,590	18,87,28,590	...	20,73,80,007	20,73,80,007	...
Salt Remittances	...	...	...	2,59,76,619	2,59,71,905	+4,714	...	...	...
Customs Remittances	...	...	...	38,38,211	38,38,211	...	...	...	...
Forest Remittances	1,10,528	1,10,377	+151	46,41,480	46,41,648	*—168*	27,34,584	27,34,584	...
Mint Remittances	...	...	...	...	...	...	13,49,07,928	13,48,83,516	+24,412
Small Coin Depôt Remittances	...	...	...	...	...	...	16,42,713	16,42,713	...
Miscellaneous Remittances	...	...	...	10,65,250	10,69,458	*—4,208*	4,19,680	4,00,901	+18,779
North-West Frontier Suspense Account	1,58,49,845	2,71,031	+1,55,78,814	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	31,48,454	31,78,773	*—30,319*	1,13,97,663	1,14,55,207	—57,544	1,47,33,670	1,47,90,420	*—56,750*
Foreign Supply Bills	72,850	73,750	*—900*	4,68,615	4,28,615	+40,000	83,17,191	83,84,036	*—66,845*
Remittance Transfer Receipts since April 1873	10,34,796	10,19,487	+15,309	22,07,440	22,31,528	*—24,088*	35,87,428	37,70,632	*—1,83,204*
Foreign Remittance Transfer Receipts	1,15,048	1,14,902	+146	8,73,871	8,85,786	*—11,915*	81,53,006	79,72,933	+1,80,073
Emigrants' Remittance Receipts	...	...	...	24,668	24,222	+446	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	...	...	...	1,37,17,657	3,95,31,453	*—2,58,13,796*	8,78,27,926	3,78,88,186	+4,99,39,740
Central Adjusting Account	136	3,532	*—3,396*	6,78,677	2,71,224	+4,07,453	41,15,821	10,75,884	+30,39,937
TOTAL	3,40,22,441	1,84,62,636	+1,55,59,805	25,36,18,741	27,90,77,847	*—2,54,59,106*	47,38,19,954	42,09,23,812	+5,28,96,142

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1905.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	6,88,875	33,18,368	—26,29,493	...	...	...	...	...	...	...	...	—16,111
Central Provinces Accounts . .	32,95,175	6,81,793	...	+26,13,382	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	12,12,399	26,62,636	—14,50,237	...	...	...	...	...	...	...	...	—11,898
Burma Accounts	26,55,139	12,16,800	...	...	+14,38,339	...	...	...	...	...	...	
India and Assam—												
India Accounts	1,40,197	40,97,033	—39,56,836	...	...	...	...	...	...	...	...	+4,953
Assam Accounts	40,95,657	1,33,868	...	...	...	+39,61,789	...	...	...	...	...	
India and Bengal—												
India Accounts	1,01,36,791	71,22,253	+30,14,538	...	...	...	...	...	...	...	...	— 8,225
Bengal Accounts	71,51,615	1,01,74,378	...	...	...	...	—30,22,763	...	...	...	...	
India and United Provinces of Agra & Oudh—												
India Accounts	84,51,095	1,05,27,581	—20,76,486	...	...	...	...	...	...	...	...	+3,147
U. P. of Agra & Oudh Accounts .	1,05,26,922	84,47,289	...	...	...	...	...	+20,79,633	...	...	...	
India and Punjab—												
India Accounts	77,34,711	97,82,036	—20,47,325	...	...	...	...	...	...	...	...	+1,919
Punjab Accounts	97,83,992	77,34,748	...	...	...	...	...	...	+20,49,244	...	...	
India and Madras—												
India Accounts	48,56,199	63,97,238	—15,41,039	...	...	...	...	...	...	...	...	+25,921
Madras Accounts	62,63,252	46,96,292	...	...	...	...	...	...	...	+15,66,960	...	
India and Bombay—												
India Accounts	1,77,36,668	1,63,63,362	+13,73,306	...	...	...	...	...	...	...	...	+4,584
Bombay Accounts	1,63,69,818	1,77,38,540	...	...	...	...	...	...	...	...	—13,68,722	
Central Provinces and Burma—												
Central Provinces Accounts .	709	436	...	+273	...	...	...	...	...	...	...	—1
Burma Accounts . . .	436	710	...	...	—274	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts .	22,347	1,005	...	+21,342	...	...	...	...	...	...	...	...
Assam Accounts . . .	1,005	22,347	...	...	...	—21,342	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts .	15,541	15,02,287	...	—14,86,746	...	...	...	...	...	...	...	+479
Bengal Accounts . . .	15,03,894	16,669	...	...	...	...	+14,87,225	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—													
Central Provinces Accounts	2,12,067	72,898	...	+1,39,169	...	...	...	...	...	...	...	+1
U. P. of Agra & Oudh Accounts	79,730	2,18,898	...	...	...	...	...	−1,39,168	...	...	...	
Central Provinces and Punjab—													
Central Provinces Accounts	53,994	16,874	...	+37,120	...	...	...	...	...	...	...	...
Punjab Accounts	16,874	53,994	...	...	...	...	...	...	−37,120	...	...	
Central Provinces and Madras—													
Central Provinces Accounts	36,453	10,617	...	+25,836	...	...	...	...	...	...	...	+216
Madras Accounts	11,124	36,744	...	...	...	...	...	...	...	−25,620	...	
Central Provinces and Bombay—													
Central Provinces Accounts	20,96,840	33,485	...	+20,63,355	...	...	...	...	...	...	...	+1,924
Bombay Accounts	39,405	21,00,836	...	...	...	...	...	...	...	...	−20,61,431	
Burma and Assam—													
Burma Accounts	6,085	6,323	...	...	−238	...	...	...	...	...	...	...
Assam Accounts	6,311	6,073	...	...	...	+238	...	...	...	...	...	
Burma and Bengal—													
Burma Accounts	1,38,312	1,92,783	...	...	−54,471	...	...	...	...	...	...	+13
Bengal Accounts	2,04,643	1,50,159	...	...	...	...	+54,484	...	...	...	...	
Burma and United Provinces of Agra & Oudh—													
Burma Accounts	60,280	35,300	...	...	+24,980	...	...	...	...	...	...	...
U. P. of Agra & Oudh Accounts	46,099	71,079	...	...	...	...	...	−24,980	...	...	...	
Burma and Punjab—													
Burma Accounts	1,52,305	8,554	...	...	+1,43,751	...	...	...	...	...	...	...
Punjab Accounts	8,554	1,52,305	...	...	...	...	...	...	−1,43,751	...	...	
Burma and Madras—													
Burma Accounts	1,70,620	36,263	...	...	+1,34,357	...	...	...	...	...	...	...
Madras Accounts	30,750	1,65,107	...	...	...	...	...	...	...	−1,34,357	...	
Burma and Bombay—													
Burma Accounts	2,85,691	1,77,812	...	...	+1,07,879	...	...	...	...	...	...	...
Bombay Accounts	1,77,812	2,85,691	...	...	...	...	...	...	...	...	−1,07,879	
Assam and Bengal—													
Assam Accounts	1,56,518	37,94,354	...	...	...	−36,37,836	...	...	...	...	...	−3,052
Bengal Accounts	38,03,551	1,68,767	...	...	...	...	+36,34,784	...	...	...	...	
Assam and United Provinces of Agra & Oudh—													
Assam Accounts	74,063	11,850	...	...	...	+62,213	...	...	...	...	...	...
U. P. of Agra & Oudh Accounts	11,850	74,063	...	...	...	...	...	−62,213	...	...	...	
Assam and Punjab—													
Assam Accounts	21,955	10,169	...	...	...	+11,786	...	...	...	...	...	+2
Punjab Accounts	10,171	21,955	...	...	...	...	...	...	−11,784	...	...	
Carried forward	12,05,54,494	12,05,50,622	−93,13,572	+34,13,731	+17,94,323	+3,76,848	+21,53,730	+18,53,272	+18,56,589	+14,06,983	−35,38,032	+3,872

No. 106—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward .	12,05,54,494	12,05,50,622	*−93,13,572*	+34,13,731	+17,94,323	+3,76,848	+21,53,730	+18,53,272	+18,56,589	+14,06,983	*−35,38,032*	+3,872
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	409	...	...	...	...	+409	...	...	...	...	...	...
Madras Accounts	...	409	...	...	...	...	...	...	...	*−409*	...	
Assam and Bombay—												
Assam Accounts	32,363	524	...	...	...	+31,839	...	...	...	...	...	...
Bombay Accounts	356	32,195	...	...	...	...	...	...	...	...	*−31,839*	
Bengal and U. P. of Agra & Oudh—												
Bengal Accounts	2,11,04,463	11,34,132	...	...	...	...	+1,99,70,331	...	...	...	...	+64,261
U. P. of Agra & Oudh Accounts .	11,49,198	2,10,55,268	...	...	...	...	...	*−1,99,06,070*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	5,63,836	48,704	...	...	...	...	+5,15,132	...	...	...	...	+149
Punjab Accounts	52,493	5,67,476	...	...	...	...	...	...	*−5,14,983*	...	...	
Bengal and Madras—												
Bengal Accounts	6,14,209	34,573	...	...	...	...	+5,79,636	...	...	...	...	...
Madras Accounts	35,137	6,14,773	...	...	...	...	...	...	...	*−5,79,636*	...	
Bengal and Bombay—												
Bengal Accounts	1,37,215	12,515	...	...	...	...	+1,24,700	...	...	...	...	*−1*
Bombay Accounts	12,514	1,37,215	...	...	...	...	...	...	...	...	*−1,24,701*	
U. P. of Agra & Oudh and Punjab—												
U. P. of Agra & Oudh Accounts .	12,69,121	13,45,120	...	...	...	...	...	*−75,999*	...	...	...	+4,692
Punjab Accounts	13,50,263	12,69,572	...	...	...	...	...	...	+80,691	...	...	
U. P. of Agra & Oudh and Madras—												
U. P. of Agra & Oudh Accounts .	54,768	1,42,502	...	...	...	...	...	*−87,734*	...	...	...	*−1*
Madras Accounts	1,42,518	54,785	...	...	...	...	...	...	...	+87,733	...	
U. P. of Agra & Oudh and Bombay—												
U. P. of Agra & Oudh Accounts .	33,32,910	14,29,209	...	...	...	...	...	+19,03,701	...	...	...	+9,166
Bombay Accounts	14,30,220	33,24,755	...	...	...	...	...	...	...	...	*−18,94,535*	
Punjab and Madras—												
Punjab Accounts	81,222	26,336	...	...	...	...	...	...	+54,886	...	...	+1
Madras Accounts	26,337	81,222	...	...	...	...	...	...	...	*−54,885*	...	
Punjab and Bombay—												
Punjab Accounts	58,28,447	3,14,490	...	...	...	...	...	...	+55,13,957	...	...	+515
Bombay Accounts	3,15,285	58,28,727	...	...	...	...	...	...	...	...	*−55,13,442*	

Madras and Bombay—												
Madras Accounts . . .	19,65,493	2,18,494	...	...	...	...	...	...	...	+17,46,999	...	} ...
Bombay Accounts . . .	2,19,234	19,66,233	...	...	...	...	...	...	...	...	−17,46,999	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	16,02,72,505	16,01,89,851	−93,13,572	+34,13,731	+17,94,323	+4,09,096	+2,33,43,529	−1,63,12,830	+69,91,140	+26,06,785	−1,28,49,548	+82,654
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	3,55,909	3,41,103	+14,806	...	...	...	...	...	...	...	...	} −980
Military, Punjab	3,41,286	3,57,072	−15,786	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	2,46,469	1,26,103	+1,20,366	...	...	...	...	...	...	...	...	} ...
Military, Madras	1,26,104	2,46,470	...	...	...	...	...	...	...	−1,20,366	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	11,12,309	2,67,032	+8,45,277	...	...	...	...	...	...	...	...	} −1,215
Military, Bombay . . .	2,54,113	11,00,605	...	...	...	...	...	...	...	...	−8,46,492	
Military, Punjab, and Military, Madras—												
Military, Punjab	10,357	47,391	−37,034	...	...	...	...	...	...	...	...	} −158
Military, Madras . . .	47,391	10,515	...	...	...	...	...	...	...	+36,876	...	
Military, Punjab, and Military, Bombay—												
Military, Punjab	3,04,827	6,92,988	−3,88,161	...	...	...	...	...	...	...	...	} −1
Military, Bombay . . .	6,96,027	3,07,867	...	...	...	...	...	...	...	...	+3,88,160	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	78,125	7,21,504	...	...	...	...	...	...	...	−6,43,379	...	} −1,34,716
Military, Bombay . . .	5,65,589	56,926	...	...	...	...	...	...	...	...	+5,08,663	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . .	41,38,506	42,75,576	+5,39,468	...	...	...	...	...	...	−7,26,869	+50,331	−1,37,070

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	20,39,224	3,99,451	+16,39,773	...	...	...	...	...	...	...	...	+16,39,773
Telegraph Accounts . . .	4,06,796	21,82,875	*−17,76,079*	...	...	...	...	...	...	...	...	*−17,76,079*
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	2	834	...	*−832*	...	...	...	...	...	...	...	*−832*
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	6,420	627	...	...	+5,793	...	...	...	...	...	...	+5,793
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	1,879	2	...	...	...	+1,877	...	...	...	...	...	+1,877
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	5,945	2,186	...	...	...	...	+3,759	...	...	...	...	+3,759
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts . .	33,583	541	...	...	...	...	...	+33,042	...	...	...	+33,042
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	81,186	1,005	...	...	...	...	...	...	+80,181	...	...	+80,181
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	6,949	...	...	...	...	...	...	...	...	+6,949	...	+6,949

Public Works, Bombay, and Telegraph— Public Works Accounts	10,473	4,936	...	...	...	...	...	...	...	...	+5,537	+5,537
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	21,85,661	4,09,582	+16,39,773	−832	+5,793	+1,877	+3,759	+33,042	+80,181	+6,949	+5,537	+17,76,079
Telegraph Accounts	4,06,796	21,82,875	−17,76,079	...	...	...	...	...	...	...	...	−17,76,079
Net	...	...	−1,36,306	−832	+5,793	+1,877	+3,759	+33,042	+80,181	+6,949	+5,537	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts	27,06,735	9,88,609	+17,18,126	...	...	...	...	...	...	...	...	+17,18,126
Telegraph Accounts	9,88,572	27,06,555	−17,17,983	...	...	...	...	...	...	...	...	−17,17,983
TOTAL ACCOUNT CURRENT BETWEEN P. O. & TELEGRAPH. Post Office Accounts	27,06,735	9,88,609	+17,18,126	...	...	...	...	...	...	...	...	+17,18,126
Telegraph Accounts	9,88,572	27,06,555	−17,17,983	...	...	...	...	...	...	...	...	−17,17,983
Net	...	...	+143	...	...	...	...	...	...	...	...	+143
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Irrigation	1,44,58,178	77,49,578	−1,56,687	+96,770	+7,01,509	...	−12,64,121	+1,36,952	+5,32,031	+70,60,948	−3,98,802	+67,08,600
Railway Revenue	12,27,89,813	12,11,11,698	+19,09,347	...	...	+2,627	...	...	...	−2,33,859	...	+16,78,115
Railway Capital	12,51,90,237	12,55,68,890	−3,66,098	...	...	−2,624	+11	...	...	−9,942	...	−3,78,653
Other Public Works	3,37,21,424	4,17,29,486	+96,33,063	−6,35,672	−9,46,748	+36,472	−3,89,864	−20,56,320	−33,87,192	−80,69,139	−21,92,662	−80,08,062
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	29,61,59,652	29,61,59,652	+1,10,19,625	−5,38,902	−2,45,239	+36,475	−16,53,974	−19,19,368	−28,55,161	−12,51,992	−25,91,464	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	18,12,306	18,12,306	...	...	...	...	...	...	...	...	...	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts	1,76,914	1,05,804	+71,110	...	...	...	...	...	...	...	...	+71,110
Telegraph Accounts	1,05,804	1,76,914	−71,110	...	...	...	...	...	...	...	...	−71,110
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH: Guaranteed Ry. Accounts	1,76,914	1,05,804	+71,110	...	...	...	...	...	...	...	...	+71,110
Telegraph Accounts	1,05,804	1,76,914	−71,110	...	...	...	...	...	...	...	...	−71,110
Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—						...						
						...						
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	1,33,31,887	93,57,132	+39,74,755	...	...	...	...	...	...	...	...	+39,74,755
Public Works Accounts	93,06,658	1,33,11,237	−40,04,579	...	...	...	...	...	...	...	...	−40,04,579
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	23,543	3,608	...	...	...	...	...	...	...	+19,935	...	+19,935
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	26,930	17,041	...	...	...	...	...	...	...	...	+9,889	+9,889
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS: Guaranteed Rly. Accounts	1,33,31,887	93,57,132	+39,74,755	...	...	...	...	...	...	...	...	+39,74,755
P. W. Accounts	93,57,131	1,33,31,886	−40,04,579	...	...	...	...	...	...	+19,935	+9,889	−39,74,755
Net	...	...	−29,824	...	...	...	...	...	...	+19,935	+9,889	...

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,44,79,167	55,19,494	+89,59,673	...	...	...	...	...	...	...	...	} +357
Post Office Accounts . . .	55,19,670	1,44,78,986	*89,59,316*	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	1,08,17,600	15,63,562	...	+92,54,038	...	...	...	...	...	...	...	} +1
Post Office Accounts . . .	15,63,595	1,08,17,632	*−92,54,037*	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	2,54,64,293	18,00,851	...	...	+2,36,63,442	...	...	...	...	...	...	} +2
Post Office Accounts . . .	18,00,856	2,54,64,296	*−2,36,63,440*	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	59,91,039	9,66,243	...	...	...	+50,24,796	...	...	...	...	...	} +1
Post Office Accounts . . .	9,66,416	59,91,211	*−50,24,795*	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	3,89,77,073	3,56,59,343	...	...	...	...	+33,17,730	...	...	...	...	} *−216*
Post Office Accounts . . .	3,56,61,936	3,89,79,882	*−33,17,946*	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Post Office—												
Civil Accounts	1,50,42,003	2,82,82,718	...	...	...	...	...	*−1,32,40,715*	...	...	...	} *−98*
Post Office Accounts . . .	2,82,81,707	1,50,41,090	+1,32,40,617	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	1,42,65,379	2,23,54,434	...	...	...	...	...	...	*−80,89,055*	...	...	} +1,097
Post Office Accounts . . .	2,23,59,888	1,42,69,736	+80,90,152	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,89,94,162	2,70,12,919	...	...	...	...	...	...	...	*−80,18,757*	...	} +1
Post Office Accounts . . .	2,70,12,909	1,89,94,151	+80,18,758	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	2,09,24,127	2,79,89,266	...	...	...	...	...	...	...	...	*−70,65,139*	} +106
Post Office Accounts . . .	2,85,59,673	2,14,94,428	+70,65,245	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. — Civil Accounts . .	16,49,54,843	15,11,48,830	+ 89,59,673	+92,54,038	+2,36,63,442	+50,24,796	+33,17,730	*−1,32,40,715*	*−80,89,055*	*−80,18,757*	*−70,65,139*	+1,38,06,013
Post Office Accounts .	15,17,26,650	16,55,31,412	*−1,38,04,762*	...	...	...	...	...	...	...	...	*−1,38,04,762*
Net . . .	...	...	*−48,45,089*	+92,54,038	+2,36,63,442	+50,24,796	+33,17,730	*−1,32,40,715*	*−80,89,055*	*−80,18,757*	*−70,65,139*	+1,251

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	14,04,042	29,60,523	*−15,56,481*	...	...	...	...	...	...	...	...	+48,747
Telegraph Accounts	30,10,900	14,05,672	+16,05,228	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	59,646	1,87,946	...	*−1,28,300*	...	...	...	...	...	...	...	...
Telegraph Accounts	1,87,946	59,646	+1,28,300	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	10,49,355	11,07,670	...	...	*−58,315*	...	...	...	...	...	...	*−3,168*
Telegraph Accounts	11,04,402	10,49,255	+55,147	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	67,260	2,82,804	...	...	...	*−2,15,544*	...	...	...	...	...	+62
Telegraph Accounts	2,82,866	67,260	+2,15,606	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	25,05,409	5,56,587	...	...	...	...	+19,48,822	...	...	...	...	*−4,217*
Telegraph Accounts	5,53,850	25,06,889	*−19,53,039*	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,64,922	7,50,628	...	...	...	...	...	*−4,85,706*	...	...	...	*−981*
Telegraph Accounts	7,49,493	2,64,768	+4,84,725	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	4,29,247	8,18,548	...	...	...	...	...	...	*−3,89,301*	...	...	*−1,725*
Telegraph Accounts	8,16,726	4,29,150	+3,87,576	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	7,19,776	8,29,923	...	...	...	...	...	...	...	*−1,10,147*	...	+180
Telegraph Accounts	8,29,855	7,19,528	+1,10,327	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	26,45,966	27,63,120	...	...	...	...	...	...	...	...	*−1,17,154*	+3,667
Telegraph Accounts	27,66,676	26,45,855	+1,20,821	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	91,45,623	1,02,57,749	*−15,56,481*	*−1,28,300*	*−58,315*	*−2,15,544*	+19,48,822	*−4,85,706*	*−3,89,301*	*−1,10,147*	*−1,17,154*	*−11,12,126*
Telegraph Accounts	1,03,02,714	91,48,023	+11,54,691	...	...	...	...	...	...	...	...	+11,54,691
Net	...	...	*−4,01,790*	*−1,28,300*	*−58,315*	*−2,15,544*	+19,48,822	*−4,85,706*	*−3,89,301*	*−1,10,147*	*−1,17,154*	+42,565

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	...	4,25,297	−4,25,297	...	...	...	...	...	...	...	...	}−2,16,36,799
Guaranteed Railway Accounts	2,37,19,314	4,49,30,816	−2,12,11,502	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	2,11,90,713	1,25,09,956	...	...	...	...	...	...	...	+86,80,757	...	+86,80,757
Bombay and Guaranteed Railways—												
Civil Accounts	2,37,40,103	1,07,84,061	...	...	...	...	...	...	...	...	+1,29,56,042	+1,29,56,042
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	4,49,30,816	2,37,19,314	−4,25,297	...	...	...	...	...	...	+86,80,757	+1,29,56,042	+2,12,11,502
Guaranteed Railway Accounts	2,37,19,314	4,49,30,816	−2,12,11,502	...	...	...	...	...	...	...	...	−2,12,11,502
Net	...	...	−2,16,36,799	...	...	...	...	...	...	+86,80,757	+1,29,56,042	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	2,16,995	1,59,460	+57,535	...	...	...	...	...	...	...	...	}−8,862
Marine Accounts	1,52,906	2,19,303	−66,397	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	233	...	...	+233	...	...	...	...	...	...	...	}...
Marine Accounts	...	233	−233	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	3,39,747	2,89,666	...	...	+50,081	...	...	...	...	...	...	}+3,028
Marine Accounts	2,92,543	3,39,596	−47,053	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	24,346	812	...	...	...	+23,534	...	...	...	...	...	}...
Marine Accounts	1,039	24,573	−23,534	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	9,76,051	16,13,394	...	...	...	...	−6,37,343	...	...	...	...	}−3,111
Marine Accounts	8,78,830	2,44,598	+6,34,232	...	...	...	...	...	...	...	...	
UNITED PROVINCES AND MARINE—												
Civil Accounts	356	...	...	...	...	...	...	+356	...	...	...	}...
Marine Accounts	...	356	−356	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	17,724	88,311	...	...	...	...	...	...	...	−70,587	...	}+1
Marine Accounts	88,328	17,740	+70,588	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	3,16,854	38,20,364	...	...	...	...	...	...	...	...	−35,03,510	}+14,857
Marine Accounts	37,80,037	2,61,670	+35,18,367	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	18,92,306	59,72,007	+57,535	+233	+50,081	+23,534	−6,37,343	+356	...	−70,587	−35,03,510	−40,79,701
Marine Accounts	51,93,683	11,08,069	+40,85,614	...	...	...	...	...	...	...	...	+40,85,614
Net	...	...	+41,43,149	+233	+50,081	+23,534	−6,37,343	+356	...	−70,587	−35,03,510	+5,913

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	15,80,300	1,91,04,493	*—1,75,24,193*	...	...	...	...	...	...	...	...	} *—3,45,677*
Military Accounts . . .	1,90,57,823	18,79,307	+1,71,78,516	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	1,48,761	21,75,218	...	*—20,26,457*	...	...	...	...	...	...	...	} +39,652
Military Accounts . . .	21,20,762	54,653	+20,66,109	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	35,270	35,116	...	...	+ 154	...	...	...	...	...	...	} +1,017
Military Accounts . . .	35,585	34,722	+ 863	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	96,860	11,93,545	...	...	...	*—10,96,685*	...	...	...	...	...	} +336
Military Accounts . . .	12,17,699	1,20,678	+10,97,021	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	3,92,094	76,79,367	...	...	...	...	*—72,87,273*	...	...	...	...	} +42,917
Military Accounts . . .	77,35,344	4,05,154	+73,30,190	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	10,58,878	3,64,30,258	...	...	...	...	...	*—3,53,71,380*	...	...	...	} +2,07,874
Military Accounts . . .	3,64,70,414	8,91,160	+3,55,79,254	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	2,83,176	25,03,372	...	...	...	...	...	...	*—22,20,196*	...	...	} +53,970
Military Accounts . . .	25,06,391	2,32,225	+22,74,166	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	13,455	18,729	...	...	...	...	...	...	...	*—5,274*	...	} *—259*
Military Accounts . . .	30,309	25,294	+5,015	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	16,329	1,00,281	...	...	...	...	...	...	...	...	*—83,952*	} +170
Military Accounts . . .	1,37,209	53,087	+84,122	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	1,08,137	8,89,890	*—7,81,753*	...	...	...	...	...	...	...	...	} *—1,73,456*
Military Accounts . . .	9,49,198	3,40,901	+6,08,297	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	...	68,263	...	*—68,263*	...	...	...	...	...	...	...	} [illegible]
Military Accounts . . .	68,278	10	+68,262	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—												
Civil Accounts	843	3	...	...	+840	...	...	...	...	...	...	+50
Military Accounts	50	840	−790	...	...	...	...	...	...	...	...	
Assam and Military, Punjab—												
Civil Accounts	858	8,968	...	...	...	−8,110	...	...	...	...	...	−4,001
Military Accounts	4,268	159	+4,109	...	...	...	...	...	...	...	...	
Bengal and Military, Punjab—												
Civil Accounts	1,921	1,73,509	...	...	...	...	−1,71,588	...	...	...	...	+193
Military Accounts	1,75,869	4,088	+1,71,781	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Punjab—												
Civil Accounts	42,086	4,29,256	...	...	...	...	...	−3,87,170	...	...	...	+1,812
Military Accounts	4,19,309	30,327	+3,88,982	...	...	...	...	...	...	...	...	
Punjab and Military, Punjab—												
Civil Accounts	18,30,729	5,16,41,259	...	...	...	...	...	...	−4,98,10,530	...	...	+1,74,564
Military Accounts	5,13,86,026	14,00,932	+4,99,85,094	...	...	...	...	...	...	...	...	
Madras and Military, Punjab—												
Civil Accounts	...	7,247	...	...	...	...	...	...	...	−7,247	...	+922
Military Accounts	8,169	...	+8,169	...	...	...	...	...	...	...	...	
Bombay and Military, Punjab—												
Civil Accounts	1,427	1,34,404	...	...	...	...	...	...	...	...	−1,32,977	−83
Military Accounts	1,33,552	658	+1,32,894	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	1,87,859	66,08,465	−64,20,606	...	...	...	...	...	...	...	...	+2,277
Military Accounts	65,53,374	1,30,491	...	...	...	...	...	...	...	+64,22,883	...	
Central Provinces and Military, Madras—												
Civil Accounts	16,335	7,27,358	...	−7,11,023	...	...	...	...	...	...	...	+4
Military Accounts	7,27,213	16,186	...	...	...	...	...	...	...	+7,11,027	...	
Burma and Military, Madras—												
Civil Accounts	5,52,859	86,98,378	...	...	−81,45,519	...	...	...	...	...	...	−20,332
Military Accounts	86,96,423	5,71,236	...	...	...	...	...	...	...	+81,25,187	...	
Assam and Military, Madras—												
Civil Accounts	1,809	500	...	...	...	+1,309	...	...	...	...	...	...
Military Accounts	500	1,809	...	...	...	...	...	...	...	−1,309	...	
Bengal and Military, Madras—												
Civil Accounts	3,847	1,30,627	...	...	...	...	−1,26,780	...	...	...	...	...
Military Accounts	1,29,598	2,818	...	...	...	...	...	...	...	+1,26,780	...	
United Provinces of Agra and Oudh and Military, Madras—												
Civil Accounts	8,539	3,91,946	...	...	...	...	...	−3,83,407	...	...	...	+5,040
Military Accounts	3,91,584	3,137	...	...	...	...	...	...	...	+3,88,447	...	
Punjab and Military, Madras—												
Civil Accounts	3,956	2,65,963		...	...	...	...	...	−2,62,007	...	...	...
Military Accounts	2,65,963	3,956	...	...	...	...	...	...	...	+2,62,007	...	
Madras and Military, Madras—												
Civil Accounts	10,64,659	1,91,59,136	...	...	...	...	...	...	...	−1,80,94,477	...	+5,902
Military Accounts	1,91,99,431	10,99,052	...	...	...	...	...	...	...	+1,81,00,379	...	
Bombay and Military, Madras—												
Civil Accounts	91,163	30,11,516	...	...	...	...	...	...	...	...	−29,20,348	+7,109
Military Accounts	29,62,068	34,611	...	...	...	...	...	...	...	+29,27,457	...	
Carried over — Civil Accounts	75,42,155	16,15,87,067	−2,47,26,552	−28,05,743	−81,44,525	−11,03,486	−75,85,641	−3,61,41,957	−5,22,92,733	−1,81,06,998	−31,37,277	−15,40,44,912
Carried over — Military Accounts	16,13,82,409	73,37,497	+11,69,82,054	...	...	...	...	...	...	+3,70,62,858	...	+15,40,44,912
Carried over — Net			+9,22,55,502	−28,05,743	−81,44,525	−11,03,486	−75,85,641	−3,61,41,957	−5,22,92,733	+1,89,55,860	−31,37,277	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward { Civil Accounts	75.42,155	16,15,87,067	−2,47,26,552	−28,05,743	−81,44,525	−11,03,486	−75,85,641	−3,61,41,957	−5,22,92,733	−1,81,06,998	−31,37,277	−15,40,44,912
Brought forward { Military Accounts	16,13,82,409	73,37,497	+11,69,82,054	...	...	...	...	...	...	+3,70,62,858	...	+15,40,44,912
Brought forward { Net			+9,22,55.502	−28,05,743	−81,44,525	−11,03,486	−75,85,641	−3,61,41,957	−5,22,92,733	+1,89,55,860	−31,37,277	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	12,45,832	1,47,86,455	−1,35,40,623	...	...	...	...	...	...	...	...	+52,183
Military Accounts	1,48,07,421	12,14,615	...	...	...	...	...	...	...	...	+1,35,92,806	
Central Provinces and Military, Bombay—												
Civil Accounts	1,49,691	12,85,672	...	−11,35,981	...	...	...	...	...	...	...	−3,280
Military Accounts	12,74,343	1,41,642	...	...	...	...	...	...	...	...	+11,32,701	
Burma and Military, Bombay—												
Civil Accounts	13,084	22,803	...	...	−9,719	...	...	...	...	...	...	−592
Military Accounts	13,421	4,294	...	...	...	...	...	...	...	...	+9,127	
Assam and Military, Bombay—												
Civil Accounts	368	336	...	...	...	+32	...	...	...	...	...	...
Military Accounts	...	32	...	...	...	...	...	...	...	...	−32	
Bengal and Military, Bombay—												
Civil Accounts	769	2,971	...	...	...	...	−2,202	...	...	...	...	+92
Military Accounts	2,936	642	...	...	...	...	...	...	...	...	+2,294	
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	3,932	1,25,622	...	...	...	...	...	−1,21,690	...	...	...	−3,528
Military Accounts	1,20,362	2,200	...	...	...	...	...	...	...	...	+1,18,162	
Punjab and Military, Bombay—												
Civil Accounts	15,662	3,10,523	...	...	...	...	...	...	−2,94,861	...	...	−1
Military Accounts	3,07,557	12,697	...	...	...	...	...	...	...	...	+2,94,860	
Madras and Military, Bombay—												
Civil Accounts	7,864	1,42,810	...	...	...	...	...	...	...	−1,34,946	...	...
Military Accounts	1,35,464	518	...	...	...	...	...	...	...	...	+1,34,946	
Bombay and Military, Bombay—												
Civil Accounts	17,12,866	3,19,57,440	...	...	...	...	...	...	...	...	−3,02,44,574	−44,874
Military Accounts	3,19,09,016	17,09,316	...	...	...	...	...	...	...	...	+3,01,99,700	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. { Civil Accounts	1,06,92,223	21,02,21,699	−3,82,67,175	−39,41,724	−81,54,244	−11,03,454	−75,87,843	−3,62,63,647	−5,25,87,594	−1,82,41,944	−3,33,81,851	−19,95,29,476
{ Military Accounts	20,99,52,929	1,04,23,453	+11,69,82,054	...	...	...	...	...	...	+3,70,62,858	+4,54,84,564	+19,95,29,476
{ Net			+7,87,14,879	−39,41,724	−81,54,244	−11,03,454	−75,87,843	−3,62,63,647	−5,25,87,594	+1,88,20,914	+1,21,02,713	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—

ACCOUNT BETWEEN—												
India and Public Works— Civil Accounts	9,03,69,533	4,68,83,957	+4,34,85,576	...	...	...	...	...	...	...	...	−3,41,354
P. W. Accounts	6,00,27,858	10,38,54,788	−4,38,26,930	...	...	...	...	...	...	...	...	
Central Provinces & Public Works— Civil Accounts	7,02,740	89,51,795	...	−82,49,055	...	...	...	...	...	...	...	+2,37,869
P. W. Accounts	91,59,602	6,72,678	+25,11,810	+59,75,114	...	...	...	...	...	...	...	
Burma and Public Works— Civil Accounts	1,73,44,548	2,59,66,051	...	...	−86,21,503	...	...	...	...	...	...	−18,958
P. W. Accounts	2,59,48,250	1,73,45,705	−40,02,719	...	+1,26,05,264	...	...	...	...	...	...	
Assam and Public Works— Civil Accounts	5,27,241	37,93,319	...	...	...	−32,66,078	...	...	...	...	...	+89,396
P. W. Accounts	38,64,860	5,09,386	+5,48,749	...	...	+28,06,725	...	...	...	...	...	
Bengal and Public Works— Civil Accounts	4,98,53,085	6,83,07,128	...	...	...	...	−1,84,54,043	...	...	...	...	+5,28,943
P. W. Accounts	6,87,17,120	4,97,34,134	+86,01,795	...	...	...	+1,03,81,191	...	...	...	...	
United Provinces of Agra and Oudh and Public Works— Civil Accounts	3,74,61,794	3,60,00,740	...	...	...	...	...	+14,61,054	...	...	...	+1,76,385
P.W. Accounts	3,62,95,205	3,75,79,874	−89,43,911	...	...	...	...	+76,59,242	...	...	...	
Punjab and Public Works— Civil Accounts	5,79,18,489	4,39,59,327	...	...	...	...	...	...	+1,39,59,162	...	...	+77,844
P. W. Accounts	4,45,83,263	5,84,64,581	−1,51,37,131	...	...	...	...	...	+12,55,813	...	...	
Madras and Public Works— Civil Accounts	1,69,38,014	2,53,35,894	...	...	...	...	...	...	...	−83,97,880	...	−6,563
P. W. Accounts	2,52,76,526	1,68,85,209	−30,57,102	...	...	...	...	...	...	+1,14,48,419	...	
Bombay and Public Works— Civil Accounts	10,80,54,272	6,51,66,350	...	...	...	...	...	...	...	...	+4,28,87,922	+3,96,890
P. W. Accounts	6,44,53,589	10,69,44,621	−5,44,97,865	...	...	...	...	...	...	...	+1,20,06,833	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	37,91,69,716	32,43,64,561	+4,34,85,576	−82,49,055	−86,21,503	−32,66,078	−1,84,54,043	+14,61,054	+1,39,59,162	−83,97,880	+4,28,87,922	+5,48,05,155
P. W. Accts.	33,83,26,273	39,19,90,976	−11,78,03,304	+59,75,114	+1,26,05,264	+28,06,725	+1,03,81,191	+76,59,242	+12,55,813	+1,14,48,419	+1,20,06,833	−5,36,64,703
Net			−7,43,17,728	−22,73,941	+39,83,761	−4,59,353	−80,72,852	+91,20,296	+1,52,14,975	+30,50,539	+5,48,94,755	+11,40,452

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1905.

Receipts	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
His MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	120,705	120,705
Little Basses Light Vessel Dues	...	...	783	...	2,218	...	...	217	441	3,659
Balances of Shipping Masters' accounts	...	...	129	...	848	...	...	28	509	1,514
Receipts on account of China Expeditionary Force	182,145	...	...	...	...	...	...	...	...	182,145
Receipts on account of South African Force	...	...	...	...	...	...	...	...	44,103	44,103
Receipts on account of Indian Native Troops sent to Mauritius and Singapore	9,162	...	...	...	...	...	...	17,706	...	26,868
Receipts on account of Somaliland Expedition	...	...	...	...	...	...	...	...	313,623	313,623
Enlistment of Natives of India for service in the Colonies	40	...	...	...	...	...	...	...	...	40
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	357	...	...	...	...	...	...	...	...	357
Pensions paid in India to Out-pensioners of Chelsea hospital, etc.	...	...	...	...	...	...	...	...	20	20
Miscellaneous receipts—										
Civil	97	...	...	...	...	...	...	...	32	129
Military	2,283	...	...	...	...	...	...	*—1,806*	395	872
Marine	8,550	...	...	...	...	...	...	...	...	8,550
Total	202,634	...	912	...	3,066	...	...	16,145	479,828	702,585
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Bills drawn by the Mission to the Court of Persia	52,000	...	...	...	...	...	...	...	...	52,000
Family and Miscellaneous Remittances made by means of Rolls	23,865	...	...	...	...	...	...	8,404	10,415	42,684
Family Remittances, Indo-European Telegraph Department—Public Works	3,340	...	...	...	...	...	...	...	...	3,340
East Indian Railway Company— Public Works	1,427,070	...	...	...	...	...	...	...	...	1,427,070
Rajputana-Malwa Railway— do.	75,904	...	...	...	...	...	...	...	...	75,904
South Indian Railway Company— do.	124,650	...	...	...	...	...	...	*—14*	...	124,636
Bengal and North-Western Railway Company— do.	116,355	...	...	...	...	...	...	...	...	116,355
Great Indian Peninsula Railway Company— do.	880,292	...	...	...	...	...	...	...	...	880,292
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	173	923	5,550	129	57,542	2,300	4,187	40,988	6,166	117,958
Public Works	21,393	61	26,777	3,195	12,445	7,878	11,428	20,700	[illegible]	[illegible]

Pay and Pensions paid in England, chargeable to Provincial and ...

... chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	47	...	308	...	1,562	626	139	1,709	1,904	6,295
Purchase of Silver	652,774	...	...	...	...	...	...	...	3,488,294	4,141,068
Gold remitted from India	...	...	...	...	...	...	...	...	9,738	9,738
Stamps on Military Commissions—Military	51	...	...	...	...	...	...	15	9	75
Miscellaneous receipts—										
Civil	303,510	...	...	...	181	...	...	37	1,225	304,953
Military	991	...	...	...	...	...	...	205	22,906	24,102
Public Works	212	...	...	...	...	115	6,023	308	...	6,658
Marine	4	...	...	...	...	...	...	...	...	4
Total	3,682,631	984	32,635	3,324	71,730	10,919	21,777	72,451	3,542,798	7,439,249
TOTAL INDIA £	3,885,265	984	33,547	3,324	74,796	10,919	21,777	88,596	4,022,626	8,141,834

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Repayments by His Majesty's Treasury and other Public Departments, in respect of—		£	
Expenditure incurred in India in connection with the Somaliland Expedition		652,680	
Adjustment of expenditure brought to account in India in connection with the visit of Indian native Troops on the occasion of His Majesty's Coronation		235	
Postal and Money Order transactions (receipts in excess of payments)		6,863	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station		106,070	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.		26,031	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies		2,916	
Expenses incurred in conection with the despatch of Indian native Troops to the Mauritius, etc.		15,627	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong-Kong and Singapore		9,764	
Miscellaneous advances made in India		116,794	
		936,980	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Estates remitted from India by Administrators-General by means of Bills on London		40,414	
East Indian Railway Company:			
On Account of Debenture Stock	1,363,636		
Transfer fees and miscellaneous refunds	5,275		
		1,368,911	
South Indian Railway Company:			
On Account of Debentures	400,000		
Transfer fees and miscellaneous refunds	4,538		
Bengal and North Western Railway Company:		404,538	
Transfer fees and miscellaneous refunds		4,532	
Great Indian Peninsula Railway Company:			
Transfer fees and miscellaneous refunds		3,075	
Miscellaneous receipts		39,091	
Gold received from India: net sale proceeds		4,090,388	
		5,950,949	
TOTAL ENGLAND £			6,887,929
TOTAL RECEIPTS £			15,029,763

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1905—*continued.*

	India, General.	Central Provinces, and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Disbursements.										
HIS MAJESTY'S IMPERIAL GOVERNMENT—	£	£	£	£	£	£	£	£	£	£
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	120,309	120,309
Little Basses Light Vessel Dues	...	...	10	...	36	...	...	10	...	56
Balances of Shipping Masters' accounts	...	...	58	...	...	...	...	15	23	96
Payments on account of China Expeditionary Force	255,084	...	...	...	...	...	...	...	...	255,084
Payments on account of South African Force	...	...	...	...	...	...	...	...	8,123	8,123
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	12,361	...	...	...	...	...	...	9,516	4,378	26,255
Marine	52		...	...	...	...	...	...	...	52
Enlistment of Natives of India for service in the Colonies	2,542	...	...	...	...	...	...	15	76	2,633
New Native Regiments raised to replace those employed at Colonial garrisons	92,662	...	...	...	...	...	...	...	...	92,662
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	9,785	...	...	...	...	...	...	...	...	9,785
Payments on account of Indian Native troops sent to Mauritius and Singapore	14,953	...	...	...	...	...	...	43,141		58,094
Payments on account of Somaliland Expedition	...	...	...	...	...	...	...	...	528,807	528,807
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	26,635	...	...	...	...	...	...	39,002	...	65,637
Military	...	...	...	...	...	...	...	...	270	270
Marine	41,726	...	...	...	...	...	...	...	...	41,726
Miscellaneous payments—										
Civil	13,510	66	1,885	...	13	...	...	29	499	16,002
Military	89,302	...	...	...	...	...	...	9,940	12,271	111,513
Marine	18,875	...	...	...	...	...	...	...	...	18,875
Public Works	236	...	...	...	...	...	...	...	...	236
Total	577,723	66	1,953	...	49	...	...	101,668	674,756	1,356,215
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Rolls, etc.	101	...	...	...	...	...	...	15	4	120
Remittances by Administrator General	...	...	...	...	46	...	...	...	...	46

East Indian Railway	1,363,637	...	...	...	...	...	...	...	...	1,363,637
South Indian Railway	400,000	...	...	...	...	...	...	...	...	400,000
Gold remitted from India	...	...	...	...	...	...	...	...	4,500,001	4,500,001
Miscellaneous payments—				...						
Civil	304,439	...	371	...	973	...	3	13,473	2,171	321,430
Military	630	...	...	...	...	...	...	177	159	966
Public Works	115	...	...	...	...	...	...	...	...	115
Marine	46	...	...	...	...	...	...	...	...	46
Total	2,068,968	...	371	...	1,019	...	3	13,665	4,502,335	6,586,361
TOTAL INDIA £	2,646,691	66	2,324	...	1,068	...	3	115,333	5,177,091	7,942,576

ENGLAND:			
HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Payments to His Majesty's Treasury and other Public Departments, on account of—		£	
Somaliland Expedition: Balances of Field Examiner's accounts		1,462	
Little Basses Light Vessel Dues		2,697	
Balances of Shipping Masters' accounts		984	
Miscellaneous		715	
		5,858	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Family and Miscellaneous Remittances		44,016	
Remittances by Administrators-General		42,429	
East Indian Railway Company:—			
For discharge of Debentures	800,000		
Advances for purchase of Stores, &c.	632,344		
		1,432,344	
Rajputana-Malwa Railway: Advances for purchase of Stores, etc.		75,904	
South Indian Railway Company: ditto		129,174	
Bengal and North-Western Railway Company: ditto		120,887	
Great Indian Peninsula Railway Company: ditto		883,367	
Stores chargeable to Provincial and Local Funds and to Native States		224,091	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account		54,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.		6,295	
Miscellaneous payments to be brought to charge or recovered in India		34,822	
Purchase of Silver		4,540,378	
		7,587,707	
TOTAL ENGLAND £			7,593,565
TOTAL DISBURSEMENTS £			15,536,141

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1904-1905.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

CONTENTS.

ACCOUNT of EXCLUDED LOCAL FUN[illegible]

(The details are given in the follo[illegible]

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total
	R	R	R	R	R	R
LAND REVENUE—						
Income from Land, the property of the Funds	3,68,184	1,22,857	13,12,509	14,427	70,619	18,88,5[illegible]
STAMPS—						
Sale of Stamps	...	38,517	...	...	...	38,5[illegible]
EXCISE—						
License Fees and Duties	8,496	55,414	...	...	1,35,235	1,99,14[illegible]
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	14,692	...	...	...	14,69[illegible]
Miscellaneous	142	...	...	...	...	14[illegible]
ASSESSED TAXES—						
Taxes upon Houses	3,05,185	4,49,754	...	...	...	7,54,9[illegible]
Licenses on Trades and Professions	30,109	3,564	...	1,642	...	35,31[illegible]
Chowkidari Tax	35,112	30,106	...	...	...	65,21[illegible]
Octroi	8,22,586	95,852	...	...	...	9,18,43[illegible]
Miscellaneous (including Taxes on Horses and Carriages)	76,037	21,102	...	...	785	97,92[illegible]
REGISTRATION—						
Fees and Miscellaneous	...	1,738	...	...	...	1,738
INTEREST—						
Interest on Government Securities and other Investments	1,805	16,381	2,52,672	1,07,926	92,781	4,71,565
POLICE—						
Fees, Fines, and Forfeitures	45,349	12,895	6,720	1,709	10,139	76,812
Unclaimed Property	746	2,271	...	...	...	3,017
Miscellaneous (including Cattle-pound receipts)	29,651	10,590	...	...	1,30,929	1,71,170
MARINE—						
Hire of Vessels	...	...	19,094	49,877	4,803	73,774
Sale-proceeds of Vessels and Stores	...	...	1,000	9,899	...	10,899
Pilotage receipts	...	...	2,13,532	3,00,850	3,62,845	8,77,227
Other Fees and Dues	...	...	88,99,672	57,16,143	2,00,906	1,48,16,721
EDUCATION—						
School Fees	...	3,116	...	...	2,73,776	2,76,892
Miscellaneous	...	9,374	...	...	78,193	87,567
MEDICAL—						
Hospital receipts (including sale of Medicines)	1,763	4,227	742	...	...	6,732
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	31,150	10,747	...	...	40	41,937
Public Exhibitions and Fairs	...	513	...	...	...	513
Scientific—						
Museum	...	568	...	...	...	568
Sanitation—						
Conservancy Tax and Fees	2,56,734	57,753	...	...	...	3,14,487
Sales of Manure, etc.	74,183	21,353	31,813	...	...	1,27,349
Water-supply—						
Sale of Water	45,145	10,791	1,25,437	83,545	...	2,64,918
Other receipts	30,274	3,119	...	7,360	...	40,753
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	94	60,525	1,50,059	...	2,10,67[illegible]
MISCELLANEOUS—						
Sales of old Materials	10,512	1,680	35,949	3,080	19,103	70,32[illegible]
Sales of Land and Houses	...	936	11,371	...	...	12,30[illegible]
Contributions (including Grants-in-aid from Government)	4,92,458	71,437	15,04,353	9,06,779	9,084	29,[illegible]4,111
Rents of Houses	25,853	24,358	9,60,851	76,031	3,245	10,90,33[illegible]
Sales of Fruit, Grass, etc.	1,87,544	9,615	2,326	5,650	10	2,05,14[illegible]
Miscellaneous	2,90,030	3,60,265	1,69,728	2,63,907	1,15,409	11,99,33[illegible]
PUBLIC WORKS—						
Tolls and Ferries	4,736	16,371	31,81,044	1,85,079	1,67,408	35,54,6[illegible]
Miscellaneous	35,897	2,465	12,16,303	...	2,92,602	15,47,2[illegible]
DEPOSITS AND ADVANCES—						
Loans by Public Subscription	...	...	36,50,000	21,24,749	...	57,74,749
Sale-proceeds of Investments	...	...	3,57,121	3,91,985	32,484	7,81,590
Stock Account	...	...	61,354	57,745	...	1,19,099
Other Deposits and Advances	13,371	15,000	25,04,369	21,98,010	1,969	47,32,719
TOTAL RECEIPTS . R	32,23,052	14,99,515	2,45,78,485	1,26,56,452	20,02,355	4,39,59,8[illegible]
OPENING BALANCE . R	(a)6,81,189	6,52,166	35,64,779	39,93,446	9,89,073	98,80,6[illegible]
GRAND TOTAL . R	39,04,241	21,51,681	2,81,43,264	1,66,49,898	29,91,438	5,38,40,5[illegible]

(a) The difference between this and the closing balance of last year is explained in the detailed account.

for the Year ended 31st March 1905.

Accounts marked I to IV.)

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
Disbursements.	R	R	R	R	R	R
REFUNDS—						
Refunds of Taxes	47,077	1,052	5,911	6,328	146	60,514
Miscellaneous Refunds	4,536	2,010	...	75,992	26,700	1,09,238
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	...	708	...	...	1,752	2,460
Rate and Cess collecting Establishments	60,852	28,921	2,759	...	...	92,532
Other collecting Establishments	26,832	27,078	5,58,037	7,61,644	5,356	13,78,947
INTEREST—						
Interest on Debt	2,832	255	46,56,694	2,86,899	6,527	49,53,207
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	1,64,808	1,11,877	7,24,212	2,69,543	48,377	13,18,817
Contributions towards Establishment in Government Offices	9,042	9,564	50,733	26,258	6,683	1,02,280
LAW AND JUSTICE—						
Criminal Courts	166	15,329	...	1,234	...	16,729
Jails	402	586	...	...	...	988
POLICE—						
Executive Force	3,10,689	2,60,905	95,828	60,321	20,259	7,48,002
Miscellaneous (including Cattle-pounds)	8,913	11,537	...	4,308	1,20,595	1,45,353
MARINE—						
Dockyard and Port Establishments	...	...	12,93,255	9,54,581	43,546	22,91,382
Pilotage Establishments	...	...	1,47,513	1,27,987	2,54,706	5,30,206
Ship and Boat Establishments	...	...	1,89,013	2,14,650	51,050	4,54,713
Light-houses and Light-ships	...	...	1,96,951	1,16,427	...	3,13,378
Building, Purchase, and Repair of Ships	...	...	78,922	3,78,619	30,111	4,87,652
Miscellaneous	...	...	33,06,260	2,76,494	55,529	36,38,283
EDUCATION—						
Inspection	...	85	...	...	...	85
Colleges and Schools	2,125	16,223	...	...	2,68,925	2,87,273
Scholarships and Prizes	...	818	...	...	9,290	10,108
Grants-in-aid	11,836	25,122	...	...	2,100	39,058
Miscellaneous	...	620	...	...	1,04,078	1,04,698
MEDICAL—						
Professional Establishments	36,743	2,381	11,873	27,207	...	78,204
Hospitals and Dispensaries	2,84,201	77,672	18,917	1,92,691	65,421	6,38,962
Vaccination	9,799	8,261	...	...	...	18,060
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	1,18,969	23,383	...	...	...	1,42,352
Cemeteries (Establishment and other charges)	9,423	252	...	...	...	9,675
Public Exhibitions and Fairs	...	2,225	...	...	...	2,225
Conservancy (Establishment and other charges)	11,77,275	2,58,904	27,553	4,064	13,409	14,81,205
Water-supply (Establishment and other charges)	64,157	7,507	25,356	...	...	97,020
Statistical Establishments	...	1,522	...	...	34,438	35,960
Vaterinary charges (Establishment and other charges)	...	673	...	...	...	673
SUPERANNUATION—						
Pensions and Gratuities	1,774	6,456	1,14,896	54,492	2,703	1,80,321
MISCELLANEOUS—						
Rents, Rates, and Taxes	11,215	...	7,57,525	62,252	2,479	8,33,471
Petty Establishments	67,457	30,059	...	2,282	...	99,798
Miscellaneous	1,38,279	1,73,038	6,71,097	4,85,450	4,99,440	19,07,304
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	9,202	5,568	4,21,406	3,16,531	25,595	7,78,302
Stock not chargeable to any particular work	...	...	3,21,176	...	...	3,21,176
Original Works—						
Buildings	32,979	31,832	18,27,925	2,83,542	8,374	21,84,652
Roads	30,915	27,968	7,235	3,357	3,891	73,366
Port Appliances	...	...	18,99,376	18,94,683	...	37,94,059
Other Works	74,021	57,640	23,26,901	7,24,603	31,382	32,14,547
Maintenance and Repairs—						
Buildings	38,040	26,773	35,299	48,933	1,150	1,50,195
Roads	1,94,287	52,450	20,130	11,776	10,630	2,89,273
Port Appliances	...	...	...	2,70,658	...	2,70,658
Other Works	41,668	32,014	4,89,347	33,669	1,09,929	7,06,627
Petty Construction and Repairs	15,611	98,747	40,679	25,406	45,827	2,26,270
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	24,679	292	3,52,978	68,953	2,130	4,49,032
Repayment of Loans from the Public	...	...	...	60,000	...	60,000
Investment in Government Securities or otherwise	1,000	1,100	10,24,810	18,18,903	54,612	29,00,425
Stock Account	...	...	1,59,913	1,25,715	...	2,85,628
Other Deposits and Advances	17,440	23,294	27,19,246	21,59,183	38,781	49,57,944
TOTAL DISBURSEMENTS . R	30,49,304	14,62,701	2,45,79,726	1,22,35,635	20,05,921	4,33,33,287
CLOSING BALANCE . R	8,54,937	6,88,980	35,63,538	44,14,263	9,85,517	1,05,07,235
GRAND TOTAL . R	39,04,241	21,51,681	2,81,43,264	1,66,49,898	29,91,438	5,38,40,522

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	44,669	18,837	14,238	194	5,893	1,42,955	97,938	24,237	72	19,151	3,68,184
EXCISE—											
License Fees and Duties	8,460	...	...	...	...	...	36	...	...	...	8,496
PROVINCIAL RATES—											
Miscellaneous	...	...	...	...	...	...	...	142	...	...	142
ASSESSED TAXES—											
Taxes upon Houses	53,689	...	21,043	1,638	21,581	39,282	83,144	13,751	13,238	57,819	3,05,185
Licenses on Trades and Professions	650	1,239	2,402	...	108	8,511	153	1,042	3,106	12,898	30,109
Chowkidari Tax	25,(12	...	...	...	506	8,994	...	...	...	...	35,112
Octroi	1,74,809	95,249	...	...	...	1,70,908	2,48,626	54,626	...	78,368	8,22,586
Miscellaneous (including Taxes on Horses and Carriages)	9,471	6,254	7,603	122	2,817	5,408	11,497	2,649	4,055	26,162	76,037
INTEREST—											
Interest on Government Securities and other Investments	...	80	...	...	...	1,725	...	...	...	...	1,805
POLICE—											
Fees, Fines, and Forfeitures	8,472	1,949	2,344	26	3,410	8,925	9,469	3,421	1,426	5,907	45,349
Unclaimed Property	652	...	38	...	7	...	42	...	7	...	746
Miscellaneous (including Cattle-pound receipts)	2,062	3,046	1,631	1,080	2,641	10,976	3,601	436	1,252	2,926	29,651
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	65	...	...	1,178	...	446	74	...	...	1,763
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	4,758	1,380	4,394	...	...	7,301	10,640	357	...	2,320	31,150
Sanitation—											
Conservancy Tax and Fees	32,230	14 933	25,938	240	16,833	65,352	32,995	5,025	1,386	61,802	2,56,734
Sales of Manure, etc.	5,340	3,884	...	...	449	6,588	21,165	2,065	839	33,853	74,183
Water-supply—											
Sale of Water	26,173	...	543	...	11,328	...	1,703	4,604	354	440	45,145
Other receipts	...	2,393	...	512	...	26,302	923	...	...	144	30,274
MISCELLANEOUS—											
Sales of old Materials	1,487	263	695	32	256	2,630	1,318	3,409	...	422	10,512
Sales of Land and Houses	...	...	...	...	...	...	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,57,848	7,169	1,09,258	4,803	27,228	3,585	53,935	34,822	15,711	78,099	4,92,458
Rents of Houses	7,519	1,327	629	...	333	972	2,946	6,558	...	5,569	25,853
Sales of Fruit, Grass, etc.	11,503	13,698	3,606	1,243	7,574	79,545	37,607	5,472	6,262	21,034	1,87,514
Miscellaneous	50,778	17,027	31,700	...	20,222	61,383	41,723	14,034	6,438	46,725	2,90,030
PUBLIC WORKS—											
Tolls and Ferries	...	...	58	...	2,068	...	...	...	2,500	110	4,736
Miscellaneous	13,170	328	...	...	7	19,230	2,871	10	...	281	35,897
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	...	...	...
Other Deposits and Advances	4,770	362	190	...	11		...	...	...	8,038	13,371
TOTAL RECEIPTS R	6,44,122	1,89,483	2,26,309	9,890	1,24,450	6,70,572	6,62,778	1,76,734	56,646	4,62,068	32,23,052
OPENING BALANCE R	1,92,407	26,425	(a)16,670	2,115	22,663	1,61,840	(b)1,33,743	(c)40,852	6,909	77,565	6,81,189
GRAND TOTAL R	8,36,529	2,15,908	2,42,979	12,005	1,47,113	8,32,412	7,96,521	2,17,586	63,555	5,39,633	39,04,241

Disbursements.											
Refunds—											
Refunds of Taxes	10,049	20,350	60	...	113	1,713	12,943	1,197	63	589	47,077
Miscellaneous Refunds	1,885	47	35	18	163	818	1,415	...	51	104	4,536
Charges of Collection of Revenue—											
Rate and Cess collecting Establishments	13,859	...	3,424	...	2,845	16,384	9,923	3,204	2,344	8,869	60,852
Other collecting Establishments	2,514	8,676	...	...	725	...	13,980	937	...	...	26,832
Interest—											
Interest on Debt	...	740	...	...	...	...	...	...	...	2,092	2,832
General Administration—											
Establishments engaged in General Management and Accounts	26,971	7,493	12,826	751	6,651	36,134	35,845	10,749	4,641	22,747	1,64,808
Contributions towards Establishment in Government Offices	1,992	...	1,409	...	1,145	2,608	879	...	...	1,009	9,042
Law and Justice—											
Criminal Courts	119	...	...	...	...	45	2	...	...	...	166
Jails	394	...	...	...	3	1	4	...	...	...	402
Police—											
Executive Force	58,125	16,670	28,049	...	9,613	54,606	76,603	16,946	...	50,077	3,10,689
Miscellaneous (including Cattle-pounds)	569	741	544	399	708	1,415	1,394	1,506	773	864	8,913
Education—											
Colleges and Schools	...	...	...	...	...	...	...	...	...	2,125	2,125
Grants-in-aid	5,908	50	...	...	84	1,494	4,240	...	...	60	11,836
Medical—											
Professional Establishments	21,931	...	...	...	...	...	14,812	...	...	...	36,743
Hospitals and Dispensaries	25,722	19,272	8,612	...	15,890	(d)69,357	44,959	10,375	14,068	(d) 76,006	2,84,261
Vaccination	1,195	294	497	300	340	2,971	2,392	314	...	1,496	9,799
Minor Departments—											
Public Gardens (Establishment and other charges)	16,015	6,120	10,755	10	3,994	36,497	29,564	8,744	...	7,270	1,18,969
Cemeteries (Establishment and other charges)	2,120	...	...	...	459	3,404	3,095	345	...	...	9,423
Conservancy (Establishment and other charges)	2,05,034	70,247	84,234	7,623	45,088	2,25,819	2,44,659	84,467	26,351	1,83,753	11,77,275
Water-supply (Establishment and other charges)	24,1[illegible]8	6,488	2,632	180	4,094	16,550	785	3,307	44	5,899	64,157
Superannuation—											
Pensions and Gratuities	310	...	...	...	...	...	1,374	...	...	90	1,774
Miscellaneous—											
Rents, Rates, and Taxes	1,337	721	...	...	5,776	1,080	1,342	413	...	546	11,215
Petty Establishments	29,673	4,735	4,707	172	3,412	9,779	10,182	4,100	220	477	67,457
Miscellaneous	9,610	2,156	18,791	...	2,799	36,175	48,178	9,888	5,145	5,537	1,38,279
Public Works—											
Supervising Establishment, Tools and Plant	6,554	1,229	180	...	...	...	...	...	51	1,188	9,202
Original Works—											
Buildings	6,083	570	2,303	...	280	15,652	2,198	180	...	5,713	32,9[illegible]9
Roads	2,[illegible]06	2,128	120	...	...	3,253	19,352	1,343	...	2,413	30,915
Other Works	12,369	2,685	...	...	491	46,206	5,979	1,812	...	4,479	74,021
Maintenance and Repairs—											
Buildings	13,754	2,001	1,266	...	1,472	10,310	6,340	825	350	1,722	38,040
Roads	38,357	11,322	15,837	1,035	5,834	42,819	45,449	4,369	2,742	26,523	1,94,287
Other Works	10,635	4,588	11,387	...	339	6,303	3,441	593	685	3,697	41,668
Petty Construction and Repairs	4,589	114	...	350	343	3,206	4,578	232	213	1,986	15,611
Deposits and Advances—											
Repayment of Loans from Government	10,000	5,100	...	...	...	...	...	...	...	9,579	24,679
Investment in Government Securities or otherwise	1,000	...	...	...	...	...	...	...	...	..	1,000
Other Deposits and Advances	6,062	...	900	...	520	87	...	...	905	8,966	17,440
Total Disbursements . R	5,71,219	1,94,537	2,08,568	10,838	1,13,181	6,44,686	6,45,907	1,65,846	58,646	4,35,876	30,49,304
Closing Balance . R	2,65,310	21,371	34,411	1,167	33,932	1,87,726	1,50,614	51,740	4,909	1,03,757	8,54,937
GRAND TOTAL . R	8,36,529	2,15,908	2,42,979	12,005	1,47,113	8,32,412	7,96,521	2,17,586	63,555	5,39,633	39,04,241

(a) Differs from last year's closing balance by R4,726 on account of the inclusion of the balance of the Rangoon Cantonment Garden Fund.
(b) Differs from last year's closing balance by R5,05 for corrections since made.
(c) Do. by R754 do. do. do. do.
(d) Includes Plague charges

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts.	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	61,945	424	156	1,278	54,562	...	...	...	...	4,492	1,22,857
STAMPS—											
Sale of Stamps	38,517	...	...	...	...	...	...	...	...	...	38,517
EXCISE—											
License Fees and Duties	55,414	...	...	...	...	...	...	...	...	...	55,414
PROVINCIAL RATES—											
Rates and Cesses on Lands	2,987	...	...	...	6,120	...	...	...	...	5,585	14,692
ASSESSED TAXES—											
Taxes upon Houses	7,793	...	65,723	1,182	...	3,71,848	...	101	...	3,107	4,49,754
Licenses on Trades and Professions	1,841	114	...	...	...	1,552	...	...	...	57	3,564
Chowkidari Tax	24,047	...	...	...	...	...	6,059	...	...	...	30,106
Octroi	95,852	...	...	...	...	...	...	...	...	...	95,852
Miscellaneous (including Taxes on Horses and Carriages)	11,217	...	4,618	...	...	...	32	...	...	5,235	21,102
REGISTRATION—											
Fees and Miscellaneous	1,738	...	...	...	...	...	...	...	...	...	1,738
INTEREST—											
Interest on Government Securities and other Investments	14,559	...	...	...	...	185	...	...	...	1,637	16,381
POLICE—											
Fees, Fines, and Forfeitures	5,691	...	6,615	...	...	...	...	...	...	589	12,895
Unclaimed Property	364	...	1,907	...	...	...	...	...	...	...	2,271
Miscellaneous (including Cattle-pound receipts)	5,202	100	2,626	2,587	...	...	...	...	...	75	10,590
EDUCATION—											
School Fees	3,017	...	...	...	...	...	...	...	...	99	3,116
Miscellaneous	8,902	...	196	...	...	...	...	...	...	276	9,374
MEDICAL—											
Hospital receipts (including sale of Medicines)	152	...	2,460	...	...	...	...	...	...	1,615	4,227
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	10,464	220	...	...	...	...	...	...	...	63	10,747
Public exhibitions and fairs	...	...	...	...	...	513	...	...	...	...	513
SCIENTIFIC—											
Museum	568	...	...	...	...	...	...	...	...	...	568
Sanitation—											
Conservancy Tax and Fees	39,644	...	15,287	...	...	...	...	268	...	2,554	57,753
Sales of Manure, etc.	353	...	...	...	...	20,981	...	...	...	19	21,353
Water-supply—											
Sale of water	10,693	...	...	...	...	...	...	...	...	98	10,791
Other receipts	3,119	...	...	...	...	...	...	...	...	...	3,119
SUPERANNUATION—											
Contribution towards pension	94	...	...	...	...	...	...	...	...	...	94
MISCELLANEOUS—											
Sales of old Materials	522	...	1,151	...	...	...	...	...	...	7	1,680
Sales of Land and Houses	158	...	778	...	...	...	...	...	...	...	936
Contributions (including Grants-in-aid from Government)	13,257	4,200	41,067	4,300	...	...	...	...	...	8,613	71,437
Rents of Houses	6,951	80	...	...	...	10,140	...	165	...	7,022	24,358
Sales of Fruit, Grass, etc.	2,399	1	1,855	...	...	1,428	...	122	...	3,809	9,615
Miscellaneous	46,613	322	2,44,332	1,325	29,839	35,262	...	46	...	2,526	3,60,265
PUBLIC WORKS—											
Tolls and Ferries	...	...	12,526	...	1,263	...	...	...	...	2,582	16,371
Miscellaneous	317	...	2,074	...	...	...	...	...	...	74	2,465
DEPOSITS AND AVDANCES—											
Other Deposits and Advances	7,711	75	6,650	10	...	225	...	18	...	311	15,000
TOTAL RECEIPTS . R	4,82,101	5,536	4,10,021	10,682	91,784	4,42,134	6,091	721	...	50,445	14,99,515
OPENING BALANCE . R	(a 2,74,051	7,199	1,68,566	9,560	60,710	1,01,069	1,529	772	...	28,710	6,52,166
GRAND TOTAL . R	7,56,152	12,735	5,78,587	20,242	1,52,494	5,43,203	7,620	1,493	...	79,155	21,51,681

Disbursements.											
REFUNDS—											
Refunds of Taxes	142	...	657	...	...	231	22	...	...	...	1,052
Miscellaneous Refunds	987	...	624	...	75	221	...	...	...	103	2,010
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishment	708	...	...	...	...	...	...	...	...	...	708
Rate and Case collecting Establishments	4,272	...	156	...	...	23,713	437	...	...	343	28,921
Other collecting Establishments	6,768	...	5,826	...	9,538	4,578	...	...	...	368	27,078
INTEREST—											
Interest on Debt	255	...	...	...	...	...	...	...	...	...	255
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	44,539	17	26,870	870	25,922	5,453	2	177	...	8,027	1,11,877
Contribution towards Establishments in Government Offices	3,057	...	6,000	...	345	...	...	...	...	162	9,564
LAW AND JUSTICE—											
Criminal Courts	15,329	...	...	...	...	...	...	...	...	...	15,329
Jails	586	...	...	...	...	...	...	...	...	...	586
POLICE—											
Executive Force	56,565	...	...	...	...	1,99,466	3,991	...	...	883	2,60,905
Miscellaneous (including Cattle-pounds)	4,587	...	2,036	727	...	4,035	90	...	...	62	11,537
EDUCATION—											
Inspection	63	...	...	...	...	...	...	...	...	22	85
Colleges and Schools	14,535	...	...	...	...	9	...	...	...	1,679	16,223
Scholarships and Prizes	798	...	...	...	...	...	...	...	...	20	818
Grants-in-aid	8,016	...	13,004	204	3,220	678	...	...	...	...	25,122
Miscellaneous	256	...	70	...	...	...	...	...	...	294	620
MEDICAL—											
Professional Establishments	2,381	...	...	...	...	...	...	...	...	...	2,381
Hospitals and Dispensaries	18,646	...	43,752	160	4,978	4,296	...	...	...	(b)5,840	77,672
Vaccination	1,047	...	2,036	...	...	5,148	...	...	...	30	8,261
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	19,068	511	562	...	2,011	920	...	...	...	311	23,383
Cemeteries (Establishment and other charges)	132	...	120	...	...	...	...	...	...	...	252
Public Exhibitions and Fairs	1,031	...	...	...	700	494	...	...	...	...	2,225
Conservancy (Establishment and other charges)	45,666	692	80,441	2,055	...	1,18,926	1,440	217	...	9,467	2,58,904
Water-supply (Establishment and other charges)	6,517	...	...	258	...	...	...	...	...	732	7,507
Statistical Establishments	673	...	...	...	...	849	...	...	...	...	1,522
Veterinary charges (Establishment and other charges)	...	673	...	...	...	...	...	...	...	...	673
SUPERANNUATION—											
Pensions and Gratuities	5,753	...	...	...	...	...	...	...	...	703	6,456
MISCELLANEOUS—											
Rents, Rates and Taxes	...	...	...	...	...	...	...	...	...	...	...
Petty Establishments	6,808	132	19,255	413	...	589	...	...	...	2,862	30,059
Miscellaneous	1,06,481	...	31,736	462	32,551	1,357	...	31	...	420	1,73,038
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	2,848	2	980	905	...	...	...	...	...	833	5,568
Original Works—											
Buildings	5,826	212	25,741	...	...	...	...	53	...	...	31,832
Roads	370	...	27,598	...	...	...	...	...	...	...	27,968
Other Works	7,477	455	32,829	...	16,267	...	...	27	...	585	57,640
Maintenance and Repairs—											
Buildings	10,458	152	9,132	457	...	...	...	8	...	6,566	26,773
Roads	7,185	2,559	37,974	1,280	...	...	...	52	...	3,400	52,450
Other Works	2,123	162	19,900	3,562	5,706	...	...	61	...	500	32,014
Petty Construction and Repairs	8,254	...	...	...	...	87,651	15	...	...	2,827	98,747
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	292	...	...	...	...	...	...	...	...	...	292
Investment in Government Securities or Otherwise	...	...	...	...	...	100	...	...	...	1,000	1,100
Other Deposits and Advances	10,851	75	5,865	...	...	6,503	...	...	...	...	23,294
TOTAL DISBURSEMENTS . R	4,31,350	5,642	3,93,164	11,353	1,01,313	4,65,217	5,997	626	...	48,039	14,62,701
CLOSING BALANCE . . R	3,24,802	7,093	1,85,423	8,889	51,181	77,986	1,623	867	...	31,116	6,88,980
GRAND TOTAL . . R	7,56,152	12,735	5,78,587	20,242	1,52,494	5,43,203	7,620	1,493	...	79,155	21,51,681

(a) Differs from last year's closing balance by R1,954 for corrections since made.
(b) Includes Plague charges.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1905.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	3,89,033	...	9,23,476	13,12,509	...	...	...	14,427	14,427
Assessed Taxes—									
Licenses on Trades and Professions	...	...	...	...	...	1,642	...	...	1,642
Interest—									
Interest on Government Securities and other Investments	18,737	14,412	2,19,523	2,52,672	8,455	...	13,898	85,573	1,07,926
Police—									
Fees, Fines and Forfeitures	6,720	...	...	6,720	1,682	...	...	27	1,709
Marine—									
Hire of Vessels	9,404	...	9,690	19,094	24,560	...	...	25,317	49,877
Sale-proceeds of Vessels and Stores	...	...	1,000	1,000	7,431	...	1,625	843	9,899
Pilotage receipts	...	...	2,13,532	2,13,532	...	...	56,748	2,44,102	3,00,850
Other Fees and Dues	79,84,727	7,19,102	1,95,843	88,99,672	20,88,860	1,14,153	7,10,724	28,02,406	57,16,143
Medical—									
Hospital receipts (including sale of Medicines)	675	...	67	742	...	...	...	...	...
Minor Departments—									
Water-supply—									
Sale of Water	...	10,726	1,14,711	1,25,437	14,918	...	...	68,627	83,545
Other Receipts	...	...	...	...	...	7,360	...	...	7,360
Sanitation—									
Conservancy tax and fees	31,813	...	...	31,813	...	...	...	...	...
Superannuation—									
Contributions towards Pensions	...	...	60,525	60,525	1,50,034	...	...	25	1,50,059
Miscellaneous—									
Sales of old Materials	35,949	...	...	35,949	...	2,452	...	628	3,080
Sales of Land and Houses	8,528	...	2,843	11,371	...	...	...	...	..
Contributions (including Grants-in-aid from Government)	6,68,353	8,36,000	...	15,04,353	...	5,650	8,91,166	9,963	9,06,779
Rents of Houses	3,86,993	7,951	5,65,907	9,60,851	...	...	...	76,031	76,031
Sales of Fruit, Grass, etc.	...	...	2,326	2,326	...	...	...	5,650	5,650
Miscellaneous	...	3,965	1,65,763	1,69,728	2,21,508	11,780	4,006	26,613	2,63,907
Public Works—									
Tolls and Ferries	...	...	31,81,044	31,81,044	...	...	...	1,85,079	1,85,079
Miscellaneous	...	...	12,16,303	12,16,303	...	...	...	...	...
Deposits and Advances—									
Loans by Public Subscription	...	...	36,50,000	36,50,000	20,00,000	...	...	1,24,749	21,24,749
Sale-proceeds of Investments	...	3,57,121	...	3,57,121	...	...	...	3,91,985	3,91,985
Stock Account	...	...	61,354	61,354	57,745	...	...	...	57,745
Other Deposits and Advances	3,48,858	...	21,55,511	25,04,369	1,50,359	883	1,51,033	18,95,735	21,98,010
Total Receipts . R	98,89,790	19,49,277	1,27,39,418	2,45,78,485	47,25,552	1,43 920	18,29,200	59,57,780	1,26,56,452
Opening Balance . R	7,72,657	1,25,677	26,66,445	35,64,779	21,08,628	73,161	6,08,826	12,02,831	39,93,446
Grand Total R	1,06,62,447	20,74,954	1,54,05,863	2,81,43,264	68,34,180	2,17,081	24,38,026	71,60,611	1,66,49,898

Disbursements.									
Refunds—									
Refunds of Taxes	...	5,911	...	5,911	...	...	3,176	3,152	6,328
Miscellaneous Refunds	...	...	...		68,493	3,494	3,247	758	75,992
Charges of Collection of Revenue—									
Rate and Cess collecting Establishments	...	2,759	...	2,759	...	...	...	...	...
Other collecting Establishments	34,052	...	5,23,985	5,58,037	...	...	...	7,61,644	7,61,644
Interest—									
Interest on Debt	20,76,368	1,65,866	24,14,460	46,56,694	55,142	1,091	624	2,30,042	2,86,899
General Administration—									
Establishments engaged in General Management and Accounts	3,44,747	2,33,747	1,45,718	7,24,212	79,331	13,716	55,991	1,20,505	2,69,543
Contributions towards Establishment in Government Offices	43,433	4,800	2,500	50,733	4,921	88	2,150	19,099	26,258
Law and Justice—									
Criminal Courts	...	...	...	...	616	...	...	618	1,234
Police—									
Executive Force	60,593	...	35,235	95,828	42,522	1,200	...	16,599	60,321
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	4,308	4,308
Marine—									
Dockyard and Port Establishments	11,87,967	...	1,05,288	12,93,255	4,39,914	11,304	4,56,008	47,355	9,54,581
Pilotage Establishments	...	...	1,47,513	1,47,513	...	...	66,129	61,858	1,27,987
Ship and Boat Establishments	1,61,060	...	27,953	1,89,013	1,42,320	29,470	15,537	27,323	2,14,650
Light-houses and Light-ships	1,75,932	...	21,019	1,96,951	4,200	5,945	57,212	49,070	1,16,427
Building, Purchase, and Repair of Ships	...	...	78,922	78,922	1,07,763	...	...	2,70,856	3,78,619
Miscellaneous	31,92,283	36,641	77,336	33,06,260	1,20,415	...	76,019	80,060	2,76,494
Medical—									
Professional Establishments	4,800	...	7,073	11,873	12,817	...	...	14,390	27,207
Hospitals and Dispensaries	3,096	...	(a) 15,821	18,917	1,87,691	...	...	(a) 5,000	1,92,691
Minor Departments—									
Conservancy (Establishment and other charges)	27,553	...	...	27,553	...	...	...	4,064	4,064
Water-supply (Establishment and other charges)	...	...	25,356	25,356	...	...	...	...	...
Superannuation—									
Pensions and Gratuities	80,969	...	33,927	1,14,896	11,894	3,284	18,624	20,690	54,492
Miscellaneous—									
Rents, Rates, and Taxes	2,90,725	...	4,66,800	7,57,525	55,196	...	...	7,056	62,252
Petty Establishment	...	...	...	...	...	2,282	...	...	2,282
Miscellaneous	...	...	6,71,097	6,71,097	19,308	19,416	4,45,624	1,102	4,85,450
Public Works—									
Supervising Establishment, Tools and Plant	...	4,21,406	...	4,21,406	1,44,386	...	1,640	1,70,505	3,16,531
Stock not chargeable to any particular work	3,21,176	...	...	3,21,176	...	...	...	...	...
Original Works—									
Buildings	10,60,251	4,65,289	3,02,385	18,27,925	2,00,041	...	2,515	80,986	2,83,542
Roads	2,750	...	4,485	7,235	2,860	...	...	497	3,357
Port Appliances	5,22,480	...	13,76,896	18,99,376	15,60,437	...	...	3,34,246	18,94,683
Other Works	11,85,167	24,095	11,17,639	23,26,901	7,21,773	...	2,830	...	7,24,603
Maintenance and Repairs—									
Buildings	...	...	35,299	35,299	17,997	...	1,753	29,183	48,933
Roads	...	...	20,130	20,130	11,776	...	...	...	11,776
Port Appliances	...	...	...	...	54,798	...	...	2,15,860	2,70,658
Other Works	..	...	4,89,347	4,89,347	31,269	103	829	1,468	33,669
Petty Construction and Repairs	...	40,679	...	40,679	3,585	3,704	270	17,847	25,406
Deposits and Advances—									
Repayment of Loans from Government	2,55,032	96,052	1,894	3,52,978	1,039	1,429	...	66,485	68,953
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	...	3,75,348	6,49,462	10,24,810	19,873	...	5,45,803	12,53,227	18,18,903
Stock Account	70,703	...	89,210	1,59,913	90,715	...	...	35,000	1,25,715
Other Deposits and Advances	4,87,875	...	22,31,371	27,19,246	77,224	2,827	1,51,033	19,28,099	21,59,183
Total Disbursements . R	1,15,89,012	18,72,593	1,11,18,121	2,45,79,726	43,40,316	99,353	19,07,014	58,88,952	1,22,35,635
Closing Balance . R	(b)—9,26,565	2,02,361	42,87,742	35,63,538	24,93,864	1,17,728	5,31,012	12,71,659	44,14,263
GRAND TOTAL . R	1,06,62,447	20,74,954	1,54,05,863	2,81,43,264	68,34,180	2,17,081	24,38,026	71,60,611	1,66,49,898

(a) Includes plague charges.
(b) Debit balance represents overdraft from Bank minus cash balance at Office.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	619	...	70,000	...	...	...	...	...	70,619
EXCISE—											
License Fees and Duties	1,35,235	...	...	...	...	...	...	...	...	...	1,35,235
PROVINCIAL RATES—											
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
ASSESSED TAXES—											
Miscellaneous (including Taxes on Horses and Carriages)	785	...	...	...	...	...	...	...	...	...	785
INTEREST—											
Interest on Government Securities and other Investments	1,947	...	175	3,921	64,860	558	...	...	15,899	5,421	92,781
POLICE—											
Fees, Fines, and Forfeitures	985	8,405	749	...	...	...	...	...	...	...	10,139
Miscellaneous (including Cattle-pound receipts)	...	...	...	...	...	...	10,085	4,916	...	1,15,928	1,30,929
MARINE—											
Hire of vessels	...	...	...	...	4,803	...	...	...	...	...	4,803
Sale-proceeds of Vessels and Stores	...	...	...	...	...	...	...	...	...	...	...
Pilotage receipts	...	...	3,62,845	...	...	...	...	...	...	...	3,62,845
Other Fees and Dues	...	...	16,754	...	1,50,582	...	...	...	...	33,570	2,00,906
EDUCATION—											
School Fees	8,117	...	12,026	...	9,662	...	...	...	2,43,971	...	2,73,776
Miscellaneous	...	...	68,432	8	1	...	...	...	9,752	...	78,193
MINOR DEPARTMENTS—Agriculture—											
Public gardens	40	...	...	...	...	...	...	...	...	...	40
MISCELLANEOUS—											
Sales of old Materials	...	...	...	...	19,103	...	...	...	...	...	19,103
Contributions (including Grants-in-aid from Government)	1,416	...	...	...	1,989	5,679	...	...	...	...	9,084
Rents of Houses	1,292	...	...	...	1,953	...	...	...	...	...	3,245
Sale of fruit, grass, etc.	10	...	...	...	...	...	...	...	...	...	10
Miscellaneous	205	...	...	...	1,03,222	3,899	...	2,463	...	5,620	1,15,409
PUBLIC WORKS—											
Tolls and Ferries	...	...	...	...	1,67,408	...	...	...	...	...	1,67,408
Miscellaneous	...	...	...	...	...	...	2,18,388	74,214	...	...	2,92,602
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	...	...	32,484	...	...	...	...	...	32,484
Other Deposits and Advances	1,969	...	...	...	...	...	...	...	...	...	1,969
TOTAL RECEIPTS R	1,52,001	8,405	4,61,600	3,929	6,26,067	10,136	2,28,473	81,593	2,69,622	1,60,539	20,02,365
OPENING BALANCE R	78,593	5,390	(a) 1,53,291	2,128	3,91,695	5,310	99,216	59,469	1,01,023	92,958	9,89,073
GRAND TOTAL R	2,30,594	13,795	6,14,891	6,057	10,17,762	15,446	3,27,689	1,41,062	3,70,645	2,53,497	29,91,438

Disbursements.											
REFUNDS—											
Refunds of Taxes	146	...	...	...	...	...	...	...	...	...	146
Miscellaneous Refunds	851	...	22,749	...	1,699	644	...	...	352	405	26,700
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...	1,752
Rate and Cess-collecting Establishments	...	...	...	...	...	...	...	...	...	...	...
Other collecting Establishments	...	...	...	...	5,356	...	...	...	...	...	5,356
INTEREST—											
Interest on Debt	...	...	...	...	6,527	...	...	...	...	...	6,527
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	350	...	6,202	...	26,255	...	...	...	15,570	...	48,377
Contributions towards Establishment in Government Offices	988	...	1,200	...	1,607	...	...	...	250	2,638	6,683
POLICE—											
Executive Force	192	9,476	...	...	1,575	9,016	...	...	...	...	20,259
Miscellaneous (including Cattle-pounds)	1,063	...	768	...	...	...	9,277	4,199	...	1,05,288	1,20,595
MARINE—											
Dockyard and Port Establishments	...	...	...	...	21,686	...	...	...	...	21,860	43,546
Pilotage Establishment	...	...	2,54,706	...	...	...	...	...	...	...	2,54,706
Building, Purchase and Repair of Ships	...	...	17,454	...	12,657	...	...	...	...	...	30,111
Miscellaneous	...	...	21,652	...	28,003	...	...	...	...	5,874	55,529
Ship and Boat Establishment	...	...	31,689	...	19,361	...	...	...	...	...	51,050
EDUCATION—											
Colleges and Schools	11,817	...	38,017	1,590	49,046	...	...	...	1,68,455	...	2,68,925
Scholarships and Prizes	...	...	2,635	1,125	5,530	...	...	...	...	...	9,290
Grants-in-aid	1,500	...	...	600	...	...	...	...	...	...	2,100
Miscellaneous	159	...	54,671	1,276	9,669	...	...	...	38,303	...	1,04,078
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	65,421	...	...	...	...	...	65,421
Vaccination	...	...	...	...	...	...	...	...	...	...	...
MINOR DEPARTMENTS—											
Public gardens	...	...	...	...	...	...	...	...	...	...	...
Conservancy (Establishment and other charges)	12	...	...	...	13,397	...	...	...	...	...	13,409
Water-Supply (Establishment and other charges)	...	...	...	...	...	...	...	...	...	...	...
Statistical Establishment	34,438	...	...	...	...	...	...	...	...	...	34,438
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	2,703	...	...	...	...		2,703
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	649	...	...	...	1,830	...	2,479
Petty Establishment	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	70,433	...	2,778	...	85,275	...	2,59,534	75,093	10	6,317	4,99,440
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	23,905	...	...	...	1,690	...	25,595
Original Works—											
Buildings	...	...	...	...	8,374	...	...	...	...	...	8,374
Roads	3,891	...	...	...	...	...	...	...	...	...	3,891
Port Appliances	...	...	...	...	...	...	...	...	...	...	...
Other Works	...	...	...	...	31,382	...	...	...	...	...	31,382
Maintenance and Repairs—											
Buildings	...	...	...	...	358	...	...	...	792	...	1,150
Roads	8,250	...	...	...	2,380	...	...	...	...	...	10,630
Port Appliances	...	...	...	...	...	...	...	...	...	...	...
Other Works	...	...	...	...	1,09,929	...	...	...	...	...	1,09,929
Petty Construction and Repairs	983	...	...	...	44,844	...	...	...	...	...	45,827
DEPOSITS AND ADVANCES—											
Repayment of loans from Government	...	...	...	...	2,130	...	...	...	...	...	2,130
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	40,299	14,313	54,612
Other Deposits and Advances	26,646	...	5,067	...	2,048	20	...	...	5,000	...	38,781
TOTAL DISBURSEMENTS . R	1,63,471	9,476	4,59,588	4,591	5,81,766	9,680	2,68,811	79,292	2,72,551	1,56,695	20,05,921
CLOSING BALANCE . R	67,123	4,319	1,55,303	1,466	4,35,996	5,766	58,878	61,770	98,094	96,802	9,85,517
GRAND TOTAL . R	2,30,594	13,795	6,14,891	6,057	10,17,762	15,446	3,27,689	1,41,062	3,70,645	2,53,497	29,91,438

(*a*) Difference of R72,303 from last year's closing balance is due to the exclusion of R4,726 last year's closing balance of the Rangoon Cantonment Garden Fund, and to other corrections since made.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

MUNICIPALITIES

FOR

1904-1905.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNIC[IPALITIES]

REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number
	R	R	R	R	R	
RECEIPTS.						
By Balance in hand at the close of last year	1,60,332	(b)6,53,853	(c)22,31,180	(b)58,913	(b)15,42,174	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	3,97,447	7,56,404	2,589	...	...	2
2. Tax on houses and lands	10,121	62,701	12,56,780	58,921	23,38,612	3
3. Tax on animals and vehicles	2,034	45,960	42,816	9,420	2,54,680	4
4. Tax on professions and trades	4,159	46,365	10,548	...	5,09,671	5
5. Tolls (on roads and ferries)	1,766	24,662	1,69,852	16,579	...	6
6. Water-rate	3,699	1,38,503	3,69,386	15,940	14,74,557	7
7. Lighting-rate		...	1,87,667	...	4,92,340	8
8. Conservancy (including scavenging and latrine rate)	16,804	1,38,490	5,81,998	25,750	5,54,052	9
9. Others	...	53,329	...	5,184	...	10
	4,36,030	12,66,414	26,21,636	1,31,794	56,23,912	11
B.—Realisations under Special Acts—						
1. Pounds	3,448	52,127	19,484	15,701	...	12
2. Hackney-carriages	2,139	3,110	45,492	...	19,403	13
3. Licenses for sale of spirits and drugs	...	...	141	...	...	14
4. Others	85	12,560	53	163	31,085	15
	5,672	67,797	65,170	15,864	50,488	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, Serais, Dâk-bungalows, etc.	42,163	86,485	54,228	8,491	67,777	17
2. Sale-proceeds of lands and produce of lands, etc.	7,019	28,443	24,367	125	3,15,879	18
3. Conservancy receipts (other than taxes and rates)	14,587	19,656	27,139	5,874	4,752	19
4. Fees and Revenue from Educational Institutions	983	33,479	87,570	649	...	20
5. " " Medical Institutions	120	426	10,652	...	1,304	21
6. " " Markets and Slaughter-houses	10,354	99,566	15,17,315	30,381	2,95,217	22
7. " " Tramways	388	...	13,280	...	37,999	23
8. Other fees	5,121	20,809	2,57,593	309	40,124	24
9. Fines under Municipal and other Acts	2,935	13,303	63,832	1,648	61,836	25
10. Interest on Investments—(i) General	711	1,735	21,643	...	55,471	26
(ii) Educational	...	182	...	...	...	27
(iii) Medical	209	105	...	...	370	28
11. Premium on Loans	...	...	71,477	...	28,363	29
	84,590	3,04,189	21,49,096	47,477	9,09,092	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government— (i) General	...	35,217	43,025	51,587	1,01,204	31
(ii) Educational	4,246	62,170	37,120	...	...	32
(iii) Medical	3,360	1,294	36,500	...	...	33
2. From Local funds— (i) General	120	2,309	1,43,839	1,000	1,500	34
(ii) Educational	...	130	24,713	...	...	35
(iii) Medical	500	...	29,261	400	...	36
3. Other—(i) General	...	7,362	1,864	...	11,382	37
(ii) Educational	...	4,368	200	...	...	38
(iii) Medical	...	1,286	1,615	...	...	39
	8,226	1,14,136	3,18,137	52,987	1,14,080	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	12,992	1,947	6,475	1,618	26,192	41
2. Other items	36,753	1,01,936	1,04,716	2,198	4,25,482	42
	49,745	1,03,883	1,11,191	3,816	4,51,674	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	5,265	...	...	...	44
2. Loans from Government	...	1,12,000	19,000	...	...	45
" raised in the market from private individuals	...	4,500	(d) 11,85,500	...	(e) 35,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	15,00,000	47
4. Advances— (i) Permanent	...	57	50	200	193	48
(ii) Other	(a)19,127	77,575	4,80,413	463	..	49
5. Deposits	23,774	39,723	2,76,878	52	...	50
	42,901	2,39,120	19,61,841	715	50,00,193	51
TOTAL RECEIPTS . R	6,27,164	20,95,539	72,27,071	2,52,653	1,21,49,445	52
GRAND TOTAL R	7,87,496	27,49,392	94,58,251	3,11,566	1,36,91,619	53

(a) Includes R17,937 on account of Plague.
(b) Differs from last year's closing balance for corrections since made.
(c) Differs from last year's closing balance by R3,91,859 owing to the exclusion of the "Town Lands Reclamation Fund" from the Accounts [of the] Rangoon Municipality.
(d) Excludes a loan of R2,00,000, raised by the Rangoon Municipality on account of the "Town Lands Reclamation Fund."
(e) Includes a temporary advance of R5,00,000 taken from the Bank of Bengal.

PALITIES for 1904-1905.

Number of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	R	(b) R	(b) R	R	R	R	R	R	R
1	(b)9,44,342	19,82,793	16,10,506	(b)1,88,707	19,09,282	(b) 9,52,221	2,09,928	(b) 17,70,716	1,42,14,947
2	...	32,09,669	32,99,067	4,00,876	...	...	18,24,891	32,84,752	1,31,75,695
3	12,99,830	2,38,162	2,44,970	2,331	5,96,889	9,67,031	31,77,874	6,90,032	1,09,44,254
4	2,72,877	55,252	47,515	2,864	1,18,460	2,44,452	4,01,720	1,22,079	16,20,129
5	65,323	1,52,715	...	...	83,743	2,14,956	79,835	9,860	11,77,175
6	1,44,891	1,28,634	11,914	...	36,560	4,25,106	17,867	2,71,387	12,49,218
7	2,97,903	2,79,166	43,022	293	2,38,211	1,94,916	17,10,947	4,85,711	52,52,254
8	87,308	...	...	15	74,608	...	...	131	8,42,069
9	8,62,715	45,260	7,010	423	...	...	8,75,194	3,25,951	34,33,647
10	(f)6,35,095	(h)3,52,163	20,682	522	...	4,578	...	(i)1,47,200	12,18,753
11	36,65,942	44,61,021	36,74,180	4,07,324	11,48,471	20,51,039	80,88,328	53,37,103	3,89,13,194
12	60,481	67,646	24,673	559	...	756	...	26,509	2,71,384
13	11,672	34,965	7,704	1,606	...	...	16,163	1,520	1,43,774
14	...	...	...	...	...	...	1,43,750	589	1,44,480
15	32,042	6,304	8,864	...	...	11,199	7,775	1,283	1,11,413
16	1,04,195	1,08,915	41,241	2,165	...	11,955	1,67,688	29,901	6,71,051
17	89,886	4,09,641	1,57,341	60,835	30,829	46,515	1,03,348	96,177	12,53,716
18	19,397	51,639	51,244	2,456	68,161	31,853	26,756	1,71,460	7,98,799
19	31,152	1,45,420	1,70,017	22,968	9,210	49,646	3,680	80,883	5,84,984
20	39,443	26,779	1,93,348	17,736	...	1,46,893	...	1,09,800	6,56,680
21	7,034	653	9,214	954	191	12,620	...	16,598	59,766
22	1,04,450	1,25,168	64,673	18,990	35,864	2,41,799	2,94,474	2,54,801	30,93,052
23	125	...	...	...	...	...	50,054	5,112	1,06,958
24	39,131	1,88,007	22,976	3,538	2,36,917	1,09,779	975	67,576	9,92,855
25	58,420	47,149	21,988	3,222	6,880	96,912	13,128	19,799	4,11,052
26	17,930	14,690	11,301	1,047		3,824	3,95,123	25,612	
27	1,936	136	914	400	10,000	1,231	...	888	5,99,787
28	16,704	299	2,956	105		8,642	...	5,623	
29	...	...	...	...	...	...	36,155	5,515	1,41,510
30	4,25,608	10,09,581	7,05,972	1,32,251	3,98,052	7,49,714	9,23,693	8,59,844	86,99,159
31	61,055	7,61,107	34,318	...	52,259	2,73,821	...	1,253	14,14,846
32	5,300	157	87,333	3,060	...	49,414	...	3,35,440	5,84,240
33	1,61,877	400	19,415	...	...	1,06,186	...	27,746	3,56,778
34	18,951	26,688	6,151	...	...	8,683	...	15,077	2,24,318
35	750	1,530	38,255	1,200	...	...	...	57,146	1,23,724
36	97,552	1,340	74,922	1,770	...	1,00,851	...	41,145	3,47,741
37	28,786	2,806	838	...	...	24,545	...	7,839	85,422
38	4,423	12,238	1,330	877	...	825	...	8,330	32,591
39	1,09,540	...	11,549	...	...	11,521	...	10,762	1,46,273
40	4,88,234	8,06,266	2,74,111	6,907	52,259	5,75,846	...	5,04,738	33,15,933
41	25,493	15,756	26,677	...	20,542	1,73,490	...	19,877	3,31,059
42	74,229	1,08,053	4,40,374	15,821	74,351	20,615	1,56,403	63,121	16,24,052
43	99,722	1,23,809	4,67,051	15,821	94,893	1,94,105	1,56,403	82,998	19,55,111
44	24,598	40,588	...	...	...	69,080	79,72,666	5,48,297	86,60,494
45	(g)2,17,235	3,67,000	2,91,879	...	...	3,24,880	...	6,800	13,38,794
46	...	...	1,00,000	...	...	6,000	12,75,000	5,51,750	66,22,750
47	2,310	...	...	...	62,310	3,127	...	41,136	16,08,883
48	993	18,075	216	50	400	1,460	...	3,489	25,093
49	6,56,868	1,080	3,565	4	6,302	1,02,849	12,56,336	85,034	26,89,616
50	91,680	18,859	9,449	...	3,92,517	2,00,350	1,73,38,562	3,61,398	1,87,53,242
51	9,93,594	4,45,602	4,05,109	54	4,61,529	7,07,746	2,78,42,564	15,97,904	3,96,[illegible]
52	57,77,295	69,55,194	55,67,664	5,64,522	21,55,204	42,90,405	3,71,78,676	84,12,488	9,32,53,320
53	67,21,637	89,37,987	71,78,170	7,53,229	40,64,486	52,42,626	3,73,88,604	1,01,83,204	10,74,68,267

(f) Includes R6,12,119 for tax on persons according to circumstances and property.
(g) Excludes R20,000 advanced by Government to the Uttarpara Municipality.
(h) Includes R29,716, R58,392, R2,24,414, and R3,1039, on account of Pilgrim Tax, Terminal Toll, Terminal Tax, and Tax on persons according to circumstances and property, respectively.
(i) Includes R93,925 on account of Pilgrim Tax.

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of items.
Expenditure.	R	R	R	R	R	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	27,326	1,00,981	3,03,508	8,583	3,54,326	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	21,210	1,13,525	98,529	8,620	3,15,430	2
3. Collection of tolls on roads and ferries	487	892	3,852	628	...	3
4. Survey of land	294	4,800	37,820	2	21,793	4
5. Refunds	69,223	2,666	18,765	138	1,960	5
6. Pensions and Gratuities	282	3,466	18,077	200	85,388	6
	1,18,822	2,26,330	4,80,551	18,171	7,78,903	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	77	7,060	1,06,532	18	63,582	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	9,659	36,838	2,13,809	8,578	5,85,807	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	41,582	...	15,420	1,439	...	10
4. Rewards for destruction of wild animals and snakes	98	638	2	81	298	11
	51,416	44,536	3,35,763	10,116	6,49,687	12
C.—Public Health and Convenience—						
1. Water-supply { Capital outlay	948	14,663	14,26,454	9,150	4,16,517	13
1. Water-supply { Establishment, etc.	11,623	1,46,030	2,48,075	12,904	3,98,368	14
2. Drainage { Capital outlay	367	28,409	17,279	4,071	7,57,948	15
2. Drainage { Establishment, repairs, etc.	109	23,115	1,83,440	5,571	1,57,819	16
3. Conservancy (including road cleaning and watering) and Latrines	82,743	3,73,178	9,45,731	81,328	14,53,292	17
4. Hospitals and Dispensaries	20,191	90,739	4,82,285	9,849	68,742	18
5. Vaccination	2,733	2,938	18,652	996	22,624	19
6. Markets and Slaughter-houses	523	45,551	6,32,187	3,009	95,082	20
7. Pounds	989	18,813	8,612	4,286	324	21
8. Dâk-bungalows and Serais	...	7,889	1,102	72	...	22
9. Arboriculture, public gardens and experimental cultivation	9,566	20,576	45,408	2,271	47,706	23
9A. Veterinary charges	1,127	6,150	16,674	...	...	24
10. Registration of births and deaths	65	1,234	19,919	282	16,317	25
11. Public Works: (*i*) Establishment	2,685	14,673	2,21,812	7,867	2,11,807	26
(*ii*) Buildings	2,140	19,626	24,285	2,984	3,23,419	27
(*iii*) Roads	50,810	2,05,778	8,09,390	42,405	7,01,969	28
(*iv*) Stores	43	18,044	1,543	1,767	...	29
(*v*) Miscellaneous works	211	...	...	...	...	30
	1,86 873	10,37,406	51,02,848	1,88,812	46,71,934	31
D.—Public Instruction—						
1. Schools and Colleges	24,402	1,85,966	3,93,268	2,389	17,719	32
2. Contributions	5,590	24,435	17,306	6,912	...	33
3. Libraries, Museums, Menageries, etc.	1,128	3,362	1,240	913	3,477	34
	31,120	2,13,763	4,11,814	10,214	21,196	35
E.—Contribution—						
(For general purposes)	65,256	23,499	63,206	562	...	36
F.—Miscellaneous—						
1. Interest on loans { Previous years	...	9,542	4,19,955	...	...	37
1. Interest on loans { Current year	12,083	39,922	52,415	803	16,31,028	38
2. Discount	...	...	1,950	...	...	39
3. Actual cost of works done for private individuals	11,469	430	331	1,215	32,077	40
4. Other items	(*a*)13,176	(*a*)47,534	40,730	4,971	(*a*)2,27,001	41
	36,728	97,428	5,15,381	6,989	18,90,106	42
Carried forward . R	4,90,215	16,42,962	69,09,563	2,34,864	80,11,826	43

(*a*) Include Plague charges R6,878, R21,099, R60,645, R41,489, R1,62,478, R1,81,919 and R3,53,491 under India, General, Central Provinces and Berar, Bengal (Presidency and District), United Provinces, and Bombay (Presidency and District) respectively.

PALITIES for 1904-1905—*continued.*

Number of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	R	R	R	R	R	R	R	R	R
1	2,28,594	2,83,908	2,66,343	23,703	35,113	1,82,735	2,44,198	2,45,526	23,04,844
2	2,02,448	4,10,624	2,75,225	26,147	59,544	73,340	3,17,462	2,67,127	21,89,231
3	1,922	20,156	1,525	...	...	6,208	555	19,642	55,867
4	8,495	21,981	1,278	...	936	9,774	...	12,945	1,20,118
5	4,894	5,376	2,55,058	5,861	4,935	16,931	...	12,87,615	16,73,428
6	987	6,274	4,837	23	13,916	802	74,334	18,165	2,26,751
7	4,47,340	7,48,319	8,04,266	55,734	1,14,444	2,89,790	6,36,549	18,51,020	65,70,239
8	30 275	4,923	15,880	2,524	8,049	1,089	1,17,889	40,729	3,98,627
9	3,29,835	1,88,558	1,33,636	20,285	74,465	1,27,705	2,75,537	2,22,179	22,26,891
10	18,675	5,45,920	5,79,389	69,579	...	...	5,01,075	11,105	17,84,184
11	2,067	2,454	2,034	99	732	1,744	319	379	10,945
12	3,80,852	7,41,855	7,30,939	92,487	83,246	1,30,538	8,94,820	2,74,392	44,20,647
13	97,994	1,07,781	2,61,242	7,588	13,697	2,14,112	1,44,337	1,32,348	28,46,831
14	2,16,504	4,19,353	2,13,708	15,033	89,282	1,51,152	2,45,347	3,52,599	25,19,978
15	66,412	8,52,410	2,53,727	35,364	5,86,763	20,939	6,77,737	2,70,719	35,72,145
16	1,35,172	92,508	52,263	18,027	1,84,150	35,734	3,74,219	73,557	13,35,684
17	13,60,642	12,12,258	6,20,585	66,488	3,45,546	9,76,343	17,55,448	10,31,718	1,03,05,300
18	5,05,060	1,67,340	5,74,698	52,879	58,009	3,50,108	96,491	2,71,927	27,48,318
19	21,795	23,094	24,084	4,009	14,069	17,724	17,044	29,816	1,99,578
20	43,630	87,683	21,788	9,248	22,529	12,540	1,45,934	59,750	11,79,454
21	4,949	19,289	18,950	499	...	274	...	7,967	84,952
22	4,453	16,052	4,929	39	...	19,997	209	9,477	64,219
23	9,860	60,988	1,04,826	20,791	26,867	5,845	66,562	69,140	4,90,406
24	5,181	1,978	2,401	1,827	...	12	6,756	5,253	47,359
25	...	7,530	8,021	956	9,113	14,545	97,199	8,409	1,83,590
26	89,140	86,511	49,582	2,465	46,138	37,261	1,43,914	26,639	9,40,494
27	84,753	1,12,336	52,195	21,318	4,045	2,33,655	41,877	66,471	9,89,104
28	8,39,128	5,07,585	3,74,159	25,688	2,64,880	3,56,708	6,76,721	5,40,781	53,96,002
29	8,848	3,892	38,121	23	33,720	5,893	...	8,733	1,20,627
30	...	...	...	...	402	6,316	...	...	6,929
31	34,93,521	37,78,588	26,75,279	2,82,242	16,99,210	24,59,158	44,89,795	29,65,304	3,30,30,970
32	63,717	1,78,233	5,79,763	57,737	529	2,34,270	1,50,572	8,39,354	27,27,919
33	86,898	79,595	33,399	1,218	6,544	1,26,461	...	41,456	4,29,814
34	1,777	7,852	7,087	200	6,686	38,131	9,191	36,653	1,17,697
35	1,52,392	2,65,680	6,20,249	59,155	13,759	3,98,862	1,59,763	9,17,463	32,75,430
36	13,836	2,00,517	88,930	32,899	50,000	85,187	2,00,000	41,218	8,65,110
37	...	22,500	23	...	13,150	5,308	97,203	10,284	5,77,965
38	1,37,884	3,43,485	2,02,987	952	2,50,702	83,503	20,50,291	2,15,033	50,21,088
39	...	...	12	...	...	...	...	3,994	5,956
40	17,775	3,354	10,711	...	16,053	25,856	...	12,700	1,31,971
41	(a) 1,91,202	(a) 4,49,817	1,05,934	19,811	25,076	88,151	(a) 2,07,126	(a) 4,68,005	18,88,534
42	3,46,861	8,19,156	3,19,667	20,763	3,04,981	2,02,818	23,54,620	7,10,016	76,25,514
43	48,34,802	65,54,115	52,39,330	5,43,280	22,65,640	35,66,353	87,35,547	67,59,413	5,57,87,910

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number
	R	R	R	R	R	
Brought forward	4,90,215	16,42,962	69,09,563	2,34,864	80,11,826	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund).	...	5,000	28,953	...	...	2
(*b*) In Savings Bank	...	...	...	...	...	3
(*c*) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund.	...	...	97,283	...	3,54,775	5
3. Repayment of Loans	21,602	2,59,399	84,062	2,671	(*d*)23,80,243	6
4. Advances—						
(*a*) Permanent	...	267	350	230	...	7
(*b*) Other	13,259	88,169	4,59,160	460	1,93,188	8
5. Deposits	8,451	34,490	2,25,453	324	1,02,234	9
	43,312	3,87,325	8,95,261	3,685	30,30,440	10
TOTAL DISBURSEMENTS . R	5,33,527	20,30,287	78,04,824	2,38,549	1,10,42,266	11
Closing Balance . R	2,53,969	7,19,105	16,53,427	73,017	26,49,353	12
GRAND TOTAL . R	7,87,496	27,49,392	94,58,251	3,11,566	1,36,91,619	13

Memorandum of Liabilities and Claims.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number
Liabilities—						
Balance of Loans (*a*)	2,30,108	11,05,177	(*c*) 1,25,07,805	18,013	(*e*)3,75,49,464	14
Less—Balances of Sinking Funds	...	...	*4,99,619*	...	*29,45,494*	15
NET BALANCE OF LOANS	2,30,108	11,05,177	1,20,08,186	18,013	3,46,03,970	16
Deposits	24,667	12,826	1,46,302	...	4,61,061	17
	2,54,775	11,18,003	1,21,54,488	18,013	3,50,65,031	18
Claims—						
Advances Recoverable	—*9,264*	—*24,607*	—*1,88,554*	...	—*5,85,364*	19
NET AMOUNT OF DEBT . R	2,45,511	10,93,396	1,19,65,934	18,013	3,44,79,667	20

Memorandum of Investments.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number
Description of Securities—						
Government Promissory Notes	19,800	57,400	4,59,654	...	9,71,700	21
Municipal, etc., Debentures	...	...	...	...	19,68,700	22
Other Investments	17	...	39,964	...	...	23
TOTAL	19,817	57,400	4,99,618	...	29,40,400	24

(*a*) Differences as compared with the figures in Appendix D are due to omitting fractions of rupees.
(*b*) Includes R 12,364 on account of Plague.
(*c*) Excludes R2,00,000, the balance of the loan raised on account of the Town Land Reclamation Fund, *see* foot-note marked (*d*) at page [illegible]
(*d*) Includes repayment of the temporary advance of R5,00,000 taken from the Ban[illegible]
(*e*) Includes R5,[illegible]oo being the balance of Loan of 18[illegible]

PALITIES for 1904-1905—*continued.*

Number of Items.	Bengal	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	R	R	R	R	R	R	R	R	R
1	48,34,802	65,54,115	52,39,330	5,43,280	22,65,640	35,66,353	87,35,547	67,59,413	5,57,87,910
2	1,500	...	70,200	...	...	8,478	14,20,888	2,25,636	17,60,655
3	...	...	5,832	...	...	...	...	2,469	8,301
4	...	...	...	...	...	...	78,41,106	...	78,41,106
5	5,750	26,297	...	...	1,01,900	12,489	6,26,385	83,816	13,08,695
6	1,24,469	2,04,081	1,62,870	1,329	...	1,06,035	82,594	2,49,794	36,79,149
7	2,533	17,116	1,885	75	...	1,399	...	5,092	28,947
8	7,34,359	6,485	2,856	50	11,825	1,15,298	13,24,380	96,299	30,45,788
9	89,925	9,498	17,123	...	3,08,922	2,12,058	1,72,49,665	3,28,332	1,85,86,475
10	9,58,536	2,63,477	2,60,766	1,454	4,22,647	4,55,757	2,85,45,018	9,91,438	3,62,59,116
11	57,93,338	68,17,592	55,00,096	5,44,734	26,88,287	40,22,110	3,72,80,565	77,50,851	9,20,47,026
12	9,28,299	21,20,395	16,78,074	2,08,495	13,76,199	12,20,516	1,08,039	24,32,353	1,54,21,241
13	67,21,637	89,37,987	71,78,170	7,53,229	40,64,486	52,42,626	3,73,88,604	1,01,83,204	10,74,68,267
14	(*f*)34,97,835	92,14,280	51,52,399	22,484	60,40,000	21,82,654	4,86,12,762	(*g*) 57,01,192	13,18,25,407
15	*1,51,285*	*26,297*	...	...	*18,43,684*	*1,16,360*	*53,22,276*	*3,55,813*	*1,12,60,828*
16	33,46,550	91,87,983	51,52,399	22,484	41,96,316	20,66,294	4,32,90,486	53,45,379	12,05,64,579
17	91,680	22,430	10,711	...	2,29,384	2,40,069	6,57,252	2,40,515	21,36,897
18	34,38,230	92,10,413	51,63,110	22,484	44,25,700	23,06,363	4,39,47,738	55,85,894	12,27,01,476
19	*—7,34,359*	*—56,905*	*—8,832*	*—255*	*—1,04,287*	*—1,30,684*	*—2,88,566*	*—73,744*	*—22,05,421*
20	27,03,871	91,53,508	51,54,278	22,229	43,21,413	21,75,679	4,36,59,172	55,12,150	12,04,96,055
21	6,76,900	2,56,200	4,02,300	...	18,39,300	4,16,698	10,47,900	4,29,700	65,77,552
22	18,600	700	...	...	3,300	...	13,29,000	...	33,20,300
23	29,714	...	12,123	...	...	10,509	32,13,723	...	33,06,050
24	7,25,214	2,56,900	4,14,423	...	18,42,600	4,27,207	55,90,623	4,29,700	1.32,03,902

(*f*) Includes R20,000, the balance of the Loan obtained by the Uttarpara Municipality.
(*g*) Last year's balance was over-stated by R8,000.

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1905.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1905.			TRANSACTIONS DURING 1904-1905.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			R		R	R	R		R
INDIA, GENERAL.									
Ajmer Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880 .	1,25,000	5 p. c.	4,858	...		...	9,364
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 „	1,85,039	...		...	3,789
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897.	20,000	4 „	14,711	...	2,04,608	...	848
Mercara do.	Water-works and Drainage.	G. I. F. D. No. 6109-A., dated 8th December 1900 .	5,000	4 „	1,000	...	1,000	...	1,000
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900 and G. I. For. D. No. 1C, dated 12th April 1900.	1,05,278	4½ „	24,500	...	24,500	...	6,601
Aurangabad Cantonment Fund.	Water-works.	G. I. F. D. No. 655-I., dated 22nd February 1904 .	22,000	4½ „	16,658	...	16,658	...	...
Bhopawar Bazar Fund.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900 .	9,000	4 „	6,093	...	6,093	...	292
Mhow Cantonment Committee.	Water-works.	G. I. For. D. No. 1957, dated 5th July 1886 . . .	2,00,000	4 „	1,03,365	...	1,03,365	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888 . .	10,000						
		G. I. For. D. No. 310, dated 17th January 1889 . .	60,092						
		G. I. For. D. No. 6145, dated 6th December 1889 .	29,908						
Secunderabad do.	Ditto .	G. I. F. D. No. 2204, dated 27th May 1892 . G. I. F. D. No. 1934-A., dated 6th May 1893, 4392A., dated 11th September 1895, and 1055A., dated 5th November 1896 . .	8,00,000	4½ „	7,28,263	...		...	...
	Ditto .	G. I. F. D. No. 1887-A., dated 28th April 1897 . .	30,500	4 „	27,553	...	7,55,816	...	...
		TOTAL INDIA, GENERAL .	16,34,778		11,12,040	...	11,12,040	...	31,894
CENTRAL PROVINCES.									
Bhandara Municipality.	Water-works.	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 p.c.	26,789	...	26,789	...	1,446
Burhanpur do.	Ditto .	C. C. No. 3024-323, dated 14th May 1891 . .	1,05,000	4½ „	29,334	...	29,334	...	6,478
Jubbulpore do.	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879 .	5,50,000	(a)	...	65,788		...	1,10,859
		G. I. H. D. No. 131, dated 28th November 1884 .	60,000						
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895 . . .	2,00,000	4 p. c.	2,19,570	...		82,000	6,416
	Payment to Raja Gokul Dass.	G. I. F. D. No. 5077-A., dated 10th August 1904 .	82,000	4 „	...				
	Water supply to the Gun Carriage Factory.	G. I. F. D. No. 7897-A., dated 28th December 1903.	68,000	4 „	...	...	2,85,358	...	68,000
Khandwa do.	Water-works.	C. C. No. 919, dated 13th February 1895 . . . C. C. No. 5923, dated 31st August 1896 . . .	3,60,000	4 „	2,71,560	...	2,71,560	...	30,981
Nagpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1899, and No. C. 34, dated 12th March 1892 .	4,00,000	4½ „	1,58,670	...		...	22,635
	Water-works.	C. C. No. 4743, dated 27th May 1902 . . .	70,000	4½ „	68,903	...		...	1,097
	For widening roads.	C. C. No. 3716, dated 25th March 1905 . . .	30,000	4	30,000	...	2,57,573	30,000	...
		Carried forward .	19,60,000		8,04,826	65,788	8,70,614	1,12,000	2,47,912

(a) R1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; R4,00,000 with interest at 4 per cent., and R1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	19,60,000		8,04,826	65,788	8,70,614	1,12,000	2,47,911
CENTRAL PROVINCES—*contd.*									
Raipur Municipality.	Water-works	C. C. No. 4661, dated 12th July 1892	1,00,000	4½ "	53,441	...	...	...	5,059
	For improving drainage	C. C.'s Resolution No. *Nil* dated 7th March 1904	8,000	4½ "	7,968	...	61,409	...	32
Saoner do.	Establishment of a cotton market.	C. C. No. 13733, dated 24th November 1904	4,500	5½ "	...	4,500	4,500	4,500	...
Seoni do.	Improvement to water supply.	C. C. No. 3420, dated 1st May 1903	2,500	*Nil*	...	2,000	2,000	...	500
Wardha do.	Water-works	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897	90,000	4 p. c.	78,409	...	78,409	...	1,495
Kamptee Cantonment Fund.	For Repayment of Loan on account of Refund of Octroi duty.	G. I. M. D. No. 3037-F., dated 16th October 1901	26,000	4 "	10,459	...	10,459	...	5,100
		TOTAL CENTRAL PROVINCES	21,91,000		9,55,103	72,288	10,27,391	1,16,500	2,60,586
BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 266, dated 21st January 1892	1,26,000	*Nil.*	85,050	...	85,050	...	3,150
Amraoti Camp Municipality.	For improving water-supply	G. I. H. D. No. 91, dated 23rd May 1900	5,000	6 p. c.	3,195	...	3,195	...	763
		TOTAL BERAR	1,31,000		88,245	...	88,245	...	3,913
BURMA.									
Akyab Municipality.	Scavenging Scheme	L. G. No. $\frac{367}{5T\text{-}16}$, dated 18th May 1894	20,000	5 p. c.	522	...	522	...	2,408
Henzada do.	Construction of a new hospital and out-houses.	L. G. No. $\frac{141}{4T\text{-}29}$, dated 6th September 1898	10,000	4½ "	4,534	...		...	1,014
	For improving Roads and constructing new roads to the Railway Station.	L. G. No. $\frac{74}{4T\text{-}2}$, dated 2nd April 1903.	30,000	4 "	28,502	...	33,036	...	1,498
Mandalay do.	Construction of Bazar.	L. G.'s letter No. $\frac{804}{7T\text{-}5}$, dated 29th September 1902	7,23,000	5 "	...	7,23,000	7,23,000	...	...
Maubin do.	Re-erection and extension of dry good Bazar.	L. G.'s letter No. 79 $\frac{4\text{-}T.}{12}$ dated 2nd April 1903	8,000	4 "	6,687	...	...	...	334
	Extension of a new hospital.	L. G. No. $\frac{233}{4T}$, dated 14th April 1904	12,000	4 "	12,000	...	18,687	12,000	...
Moulmein do.	Street Lighting	L. G. No. $\frac{1178}{6T\text{-}3}$, dated 31st August 1898	80,000	5½ "	...	80,000		...	...
	Water-works	L. G. No. $\frac{872}{6T\text{-}1}$, dated 22nd May 1904	9,36,000	5 "	...	9,36,000	10,16,000	65,000	...
Myaungmya do.	Building Bazars.	L. G. No. 687 $\frac{4\ T.}{19}$, dated 21st September 1901	45,000	4 "	41,929	...	41,929	...	1,5[illegible]
Prome do.	Water-works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	2,00,000	5 "	15,368	...		...	7,133
	Water-supply and drainage.	L. G. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 "	1,39,765	...	1,55,133	...	5,219
		Carried forward	22,14,000		2,49,307	17,39,000	19,88,307	77,000	19,72[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BURMA—*contd.*		Brought forward	22,14,000		2,49,307	17,39,000	19,88,307	77,000	19,722
Rangoon Municipality.	Public Works	L. G. No. 184 $\frac{2\ T.}{33}$, dated 3rd July 1902	4,33,000	4½ p. c.	...	4,33,000		...	...
	Public Works	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ "	...	13,00,000		...	...
	Reclamation Work	L. G. No. 23 $\frac{2\ T.}{33}$, dated 1st September 1902	16,00,000	4½ "	...	16,00,000		...	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ "	...	2,25,000		...	...
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2T.}$, dated 6th August 1893	7,10,000	5 "	...	4,80,000		...	...
	Public Works	L. G. No. 396 $\frac{2\ T}{33}$, dated 13th May 1903	15,00,000	4½ "	...	15,00,000		...	...
		L. G. No. 362 $\frac{2\ T.}{50}$, dated 10th November 1904	9,22,500	4½ "	...	9,22,500		9,22,500	...
	Drainage Scheme.	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 $\frac{2\ T.}{36}$, dated 25th August 1900	27,00,000	5½ "	...	17,95,000		...	57,500
			7,35,000	4½ "	...	7,35,000		...	...
	Public Works	L. G. No. 896 $\frac{2\ T.}{36}$, dated 25th August 1900	7,97,000	4½ "	...	7,97,000		...	...
	Ditto	L. G. No. 958-2-T.-36, dated 23rd July 1901	5,00,000	4½ "	...	5,00,000	...	...	...
	Ditto	L. G. No. 421 $\frac{2\ T}{50}$, dated 12th November 1904	2,00,000	4½ "	...	2,00,000	...	2,00,000	...
	Ditto	L. G. No. 678 $\frac{2\ T}{50}$, dated 23rd September 1904; L. G. No. 765 $\frac{2\ T}{50}$, dated 27th October 1904; L. G. No. 974 $\frac{2\ T}{50}$, dated 31st January 1905	1,98,000	4½ "	...	1,98,000	1,06,85,500	1,98,000	...
Shwegyin do.	Re-shingling of Bazar.	C. C. G. No. $\frac{196}{61-3}$ dated 11th January 1895	10,000	5 "	1,305	...	1,305	...	1,171
Toungoo do.	Erection of Conservancy Shed.	L. G's. No. 246 6-T., dated 14th April 1904	7,000	4 "	7,000	...	7,000	7,000	...
Yandoon do.	Purchase of Bazars	C. C. No. 579-4-T.-2, dated 20th November 1893	75,000	5 "	25,693	...	25,693	...	5,669
Bassein Port Fund.	Purchase of a Tug.	G. I. F. D. No. 1430-A., dated 10th March 1902	12,000	4 "	9,961	...	9,961	...	1,039
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	8,94,041	5 "	...	1,44,041		...	50,000
	New Port Works Scheme.	G. I. Tele. No. 6344, dated 1st December 1902	40,00,000	4½ "	...	30,00,000	31,44,041	20,00,000	...
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. F. D. No. 1150-E. B., dated 4th August 1899	27,000	4 "	21,297	...	21,297	...	1,232
		TOTAL BURMA	1,91,34,541		3,14,563	1,55,68,541	1,58,83,104	34,04,500	1,36,333
ASSAM.									
Gauhati Municipality.	Water-supply	C. C.'s letter No. $\frac{94\text{-Municipal,}}{2786J.}$ dated 11th July 1899	13,560	4 p. c.	9,892	...	9,892	...	792
Sylhet do.	Ditto	C. C.'s letter No. $\frac{116\text{-Municipal,}}{2926F.}$ dated 1st November 1903	10,000	4 "	8,121	...	8,121	...	1,879
		TOTAL ASSAM	23,560		18,013	...	18,013	...	2,671

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL.									
Arrah Municipality.	Water-works.	B. G. No. 171 $\frac{T.}{M.}$, dated 24th May 1893, and No. 1357-M., dated 28th April 1895	1,00,000	4 p c.	77,394	...	77,394	...	2,530
Asansol do.	Construction of a meat market.	B. G. No. 1341 $\frac{T.}{M.}$, dated 25th June 1903	4,000	4 "	2,574	...	2,574	...	960
Bankura Municipality.	Improvement of drainage.	B. G. No. 19-T. M., dated 14th April 1903	2,000	4 p. c.	1,360	...	1,360	...	640
Barasat do.	Improvement of water-supply.	B. G. No. 3855-M., dated 31st July 1899	5,000	4½ "	1,280	...	1,280	...	550
Berhampur do.	Water-works	B. G. No. 583-M., dated 6th February 1902	5,600	4 "	4,146	...		...	594
		B. G. No. 1640-M., dated 31st March 1903	10,000	4 "	8,303	...	12,449	...	815
Bhagulpur do.	Ditto	F. D. No. 3674, dated 7th July 1888	50,000	6 "	...	22,000		...	...
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 "	2,47,362	...	2,69,362	...	7,151
Bhatpara do.	Water-supply	B. G. No 1371-M., dated 8th March 1904	20,000	4 "	19,331	...	19,331	...	669
Burdwan do.	Water-works	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th December 1891	1,50,000	(*a*)	...	1,02,000	1,02,000	...	...
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	78,31,200	4¼ p. c.	16,91,965	...		...	3,80,242
		B. G. No. 459, dated 26th February 1883	15,00,000	5 "	...	15,00,000		...	...
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. Notification, dated 30th June 1884	15,00,000	5 "	...	...		...	15,00,000
		B. G. Notification, dated 17th June 1885	25,00,000	5 "	...	25,00,000		...	...
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886	24,51,900	5 "	...	24,51,900			...
		B. G. No. 3654, dated 25th August 1887; B. G. No. M. $\frac{3L.}{1}$ 3, dated 28th February 1889	15,50,000	5 "	...	15,50,000		...	...
		B. G. No. M. $\frac{3L.}{1}$ 10, dated 26th September 1889	19,00,000	5 "	...	19,00,000		...	...
		F. D. No. 2313, dated 9th May 1890	30,00,000	5 "	...	30,00,000		...	...
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ "	...	20,00,000		...	...
	Town and Bustee Improvement.	B. G. No. 121 $\frac{T.}{M.}$, dated 7th June 1895	18,00,000	4 "	...	18,00,000		...	...
		B. G. No. 2754-M., dated 7th July 1896	20,00,000	3½ "	...	20,00,000		...	...
		B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 "	...	15,54,700		...	...
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4653-M., dated 28th July 1898	30,00,000	4½ "	...	30,00,000		...	...
		B. G. No. 462-M., dated 24th January 1899	4,00,000	4½ "	...	4,00,000		...	...
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 "	...	8,70,900		...	...
	Plague Expenditure.	B. G. No. 1376-M., dated 21st March 1900	2,25,000	4 "	...	2,25,000		...	...
		Carried forward	3,68,04,700		16,91,965 / 3,61,750	2,47,52,500 / 1,24,000	... / 4,85,750	...	18,94,161

(*a*) R1,25,000 with interest at 5 per cent., and R25,000 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward .	3,68,04,700		3,61,750	1,24,000	4,85,750	...	18,94,161
					16,91,965	2,47,52,500	...		
Calcutta Municipality—*contd.*	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901 . . .	6,00,000	4 p. c.	...	6,00,000		...	...
	Plague Expenditure.	B. G. No. 1554 $\frac{T.}{M.}$, dated 5th October 1901 . .	5,00,000	4 ,,	...	5,00,000		...	...
	Drainage and Water-supply.	B. G. No. 3361M., dated 21st December 1901 . .	25,00,000	4 ,,	...	25,00,000		...	...
	Do. do.	B. G. No. 1515, dated 26th March 1903 . . .	45,00,000	4 ,,	...	45,00,000		...	...
		B. G. Telegram, dated 28th September 1904 . .	35,00,000	4 ,,	...	30,00,000	3,75,44,465	30,00,000	...
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	45,000	4½ ,,	15,067	...		...	3,366
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896 . . .	5,000	4½ ,,	1,185	...		...	555
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901 . . .	7,000	4 ,,	4,527	...	20,779	...	655
Dacca do.	Water-works	B. G. No. M. $\frac{3L.}{3}$ 17, dated 3rd December 1889 . .	1,25,000	4½ ,,	88,238	...	88,238	...	3,543
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No. 945M., dated 26th February 1897 . . B. G. No. 2727M., dated 18th May 1897 . . .	40,000	4½ ,,	3,824	...	3,824	...	4,681
Darjeeling do.	Water-works .	B. G. No. 467 $\frac{T.}{M.}$, dated 18th June 1892	35,000	4½ ,,	17,788	...		...	1,811
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895 . . .	20,000	4½ ,,	12,189	...		...	947
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 $\frac{T.}{M.}$, dated 15th September 1898	20,000	4½ ,,	15,326	...		...	810
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896 . . .	30,000	4½ ,,	25,755	...		...	651
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 $\frac{T.}{M.}$, dated 10th November 1897 .	30,000	4½ ,,	21,718	...		...	1,270
		B. G. No. 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898 .	30,000	4½ ,,	22,361	...		...	1,242
	Electric Lighting.	B. G. No. 3223M., dated 31st July 1896 . . .	1,20,000	4½ ,,	1,09,320	...		...	2,330
	Extending water-supply and repairing damages.	F. D. No. 1089A., dated 1st March 1900 . . .	2,00,000	4 ,,	1,84,950	...		...	3,989
	Electric Installation.	B. G. No. 1836M., dated 26th March 1904 . . .	1,03,845	4 ,,	1,02,126	...		43,985	1,719
	Extension of the Electric Light.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902 .	20,000	4 ,,	14,807	...	5,26,340	...	1,800
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896 . .	2,000	4½ ,,	242	...	242	...	232
Dinagepur do.	Drainage .	B. G. 3250M., dated 19th December 1901 . .	10,000	4 ,,	6,051	...	6,051	...	1,369
Garden Reach do.	Extension of water-supply.	B. G. No. 870 $\frac{T.}{M.}$, dated 11th June 1902 . . .	45,000	4 ,,	39,763	...	39,763	...	1,544
		Carried forward .	4,92,92,545		27,38,952	3,59,76,500	3,87,15,452	30,43,985	19,26,675

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	4,92,92,545		27,38,952	3,59,76,500	3,87,15,452	30,43,985	19,26,675
BENGAL—*contd.*									
Garulia Municipality.	Supply of filtered water	B. G. No. 3488M., dated 22nd December 1903 . .	5,000	4 "	4,584	...	4,584	...	416
Gaya do.	Purchase of plant for introduction of Part IX of Municipal Act.	B. G. No. 7286M., dated 28th December 1898 . .	45,000	4½ p.c.	30,493	...	30,493	...	2,695
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	50,000	6 "	...	50,000		...	...
	Water-works	F. D. No. 26A., dated 15th January 1894 . .	15,00,000	4 "	12,36,514	...		...	35,766
		B. G. No. 5573M., dated 18th December 1897 . .	40,000	4 "	29,422	...		...	1,697
		B. G. No. 657M., dated 13th February 1900 . . .	50,000	4 "	40,936	...		...	1,959
	Drainage .	B. G. No. $\frac{1514}{T. M.}$, dated 4th September 1902 . .	75,000	4 "	72,290	...		...	1,382
	Purchase of a new Engine and Pump.	B. G. No. $\frac{1508}{T. M.}$, dated 5th September 1902 . .	80,000	4 "	77,109	...		...	1,474
	Extension of conservancy, etc.	B. G. No. $\frac{640}{T. M.}$, dated 23rd May 1902 . . .	21,000	4 "	19,191	...		...	745
	Improvement in the Municipal Market.	B. G. No. $\frac{778}{T. M.}$, dated 29th May 1902. . . .	17,000	4 "	13,358	...		...	1,500
	Re-construction of the Buck-Land Bridge.	F. D. No. 1694A., dated 12th March 1904, also B. G. No. 178$\frac{T.}{M.}$, dated 25th March 1904 . .	2,50,000	4 "	2,47,808	...	17,86,628	1,50,000	2,192
Jalpaiguri do.	Drainage .	B. G. No. 714M., dated 15th February 1894 . .	18,000	4½ "	10,970	...	10,970	...	852
Jamalpur do.	Remodelling Bazar Drains.	B. G. No. 1960M., dated 29th March 1898 . .	3,000	4½ "	1,044	...		...	318
	Drainage .	4295M., dated 25th August 1899	3,600	4½ "	1,819	...	2,863	...	357
Krishnagar do.	Drainage .	B. G. No. 1062M., dated 21st February 1899 . .	28,000	4½ "	18,974	...	18,974	...	1,676
Kurseong do.	Improvement of water-supply.	B. G. No. $\frac{352}{T. M.}$, dated 9th May, and 1861M., dated 30th July 1902.	3,000	4 "	...	...		...	98
Manicktolla do.	Improvement of Water-supply.	B. G. No. 1182M., dated 10th March 1903 . . .	1,00,000	4 "	...	...	...	...	2,081
Meherpur do.	Re-excavation of a tank.	B. G. No. 345M., dated 21st January 1897 . . B. G. No 1971M., dated 7th April 1897 . .	1,500	4½ "	...	...	...	...	26
Monghyr do.	Drainage .	B. G. No. 59$\frac{T.}{M.}$, dated 31st May 1899 . . .	10,000	4½ "	...	...	...	...	2,183
	Survey of the town.	B. G. No. 346$\frac{T.}{M.}$, dated 29th April 1904 . .	2,000	4 "	1,515	...	1,515	2,000	485
Mozufferpore do.	Drainage .	B. G. No. 2443M., dated 26th July 1893 . . .	60,000	4½ "	47,990	...	...	...	1,455
	Construction of a septic tank	B. G. No. 1073-M., dated 7th March 1903 . .	10,000	4 "	8,984	...	56,974	...	518
		Carried forward .	5,16,64,645		46,01,953	3,60,26,500	4,06,28,453	31,95,985	19,86,5[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	5,16,64,645		46,01,953	3,60,26,500	4,06,28,453	31,95,985	19,86,549
Nasirabad Municipality.	Extension and replacement of water-works pipes.	B. G. No. 919 $\frac{T.}{M.}$, dated 16th June 1902	12,500	4 p. c.	9,823	...		...	1,103
	Construction of Assistant Surgeon's quarter attached to the Municipal Dispensary.	B. G. No. 1128M., dated 10th March 1903	3,000	4 "	2,774	...	12,597	...	152
Panihati do.	Proportionate cost of improving Khurda Khal.	B. G. No. 2589 $\frac{T.}{M.}$, dated 21st October 1904	3,750	4 "	3,750	...	3,750	3,750	...
Patna do.	Drainage	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893	3,18,000	4½ "	2,50,356	...		...	7,887
	Flushing to Municipal drains.	B. G. No. 2717M., dated 10th August 1900	50,000	4 "	35,221	...	2,85,577	...	1,614
Purnea do.	Construction of office building.	B. G. No. 1961M., dated 23rd July 1903	6,000	4 "	5,244	...	5,244	...	509
Rajpur do.	Acquiring and re-excavating certain tanks	B. G. No. 1777M., dated 28th March 1898	3,750	4½ "	2,425	...	2,425	...	229
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898	5,000	4½ "	2,526	...	2,526	...	496
Ranaghat do.	Purchasing Carts, etc., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896	5,000	4½ "	1,312	...	1,312	...	549
Rungpur do.	Re-excavation of drainage canal.	B. G. No. 910M., dated 24th February 1900	10,000	4 "	753	...	753	...	426
Serajgunge do.	Improvement of water-supply.	B. G. No. 3257M., dated 3rd August 1896	5,000	4½ "	1,186	...		...	554
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898	2,500	4½ "	870	...	2,056	...	265
Serampore do.	Drainage	B. G. No. M. $\frac{3L.}{11}$ 7, dated 26th November 1890	30,000	4½ "	14,274	...	14,274	...	1,592
Sherpur do.	Improvement of water-supply.	B. G., No. 614M., dated 8th February 1902	4,000	4 "	2,099	...	2,099	...	783
South Barrackpur do.	Repairing Roads	B. G. No. 3325M., dated 13th December 1902	2,500	4 "	520	...	...	...	1,010
	Improvement of the Khurda Khal.	B. G. No. 13M., dated 6th January 1905	1,500	4 "	1,500	...	2,020	1,500	...
South Suburban do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901	29,000	4 "	27,530	...	27,530	...	...
Tollygunge do.	Extension of filtered water supply.	B. G. No. 201M., dated 12th January 1905	16,000	4 "	16,000	...	16,000	16,000	...
Titaghar do.	Supply of filtered water.	B. G. No. 2339M., dated 28th August 1903	13,000	4 "	12,020	...	12,020	...	660
Utterpara do.	Drainage	B. G No. 964, dated 21st February 1905	20,000	4 "	20,000	...	20,000	20,000	...
Vishnupur do.	Construction of a Municipal Market.	B. G. No. 789M., dated 10th February 1904	4,000	4 "	3,667	...	3,667	...	333
		Carried forward	5,22,09,145		50,15,803	3,60,26,500	4,10,42,303	32,37,235	20,04,711

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	5,22,09,145		50,15,803	3,60,26,500	4,10,42,303	32,37,235	20,04,711
BENGAL—*contd.*									
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ p. c.	17,65,000	...	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	53,40,349	4½ "	13,39,154	...		...	2,57,161
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893 . . .	2,87,70,566	4 "	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(*a*)	...	60,00,000		...	...
		B. G. No. 530M., dated 5th March 1895. B. G. No. 1727M., dated 27th August 1895.	17,50,000	4 p. c.	...	17,50,000		...	..
		B. G. No. 696M., dated 19th March 1897 . .	15,00,000	4 "	...	15,00,000		...	...
		B. G. No. 18 M., dated 2nd February 1899 . .	12,50,000	4½ "	...	12,50,000		...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 "	...	40,35,600		...	...
		B G. No. 1990M., dated 5th November 1902 .	34,00,000	4 "	...	34,00 000	4,98,10 320	...	...
Chittagong Port Fund.	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896 . .	33,000	4½ "	23,168	...	23,168	...	1,429
Balasore District Board.	Repairing roads damaged by floods.	B. G. No. 1686 T./M. dated 12th October 1901 . .	17,000	4 "	...	...	...	...	5,892
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894 . . .	30,000	5 "	...	...		...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 T./M., dated 30th May 1899 . . .	30,000	4½ "	...	...	...	...	3,309
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively . . .	1,80,000	4½ "	...	...		...	5,549
	Constructing Pontoon Bridges	B. G. No. 3555L. S. G., dated 10th July 1899 . . .	1,50,000	4½ "	90,242	...	90,242	...	24,728
Darjeeling Road Committee.	Restoring Bridges damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900 . .	50,000	4 "	40,937	...		...	1,959
		B. G. No. 1027 F., dated 12th February 1901.	50,000	4 "	42,895	...	83,832	...	1,883
Deoghur Lodging House Fund	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796, dated 25th March 1904 . . .	4,000	4 "	3,866	...	3,866	...	134
Dinagepur District Board.	Bridging Roads	B. G. No. L. 2L./1 27, dated 10th July 1890 . . .	2,00,000	4½ "	76,180	...	...	...	14,54
		Carried forward .	10,67,79,060		76,180 3,70,01,6	5,39,62,?00	9,10,53,731	32,37,235	23,24,3

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	10,67,79,060		3,70,91,631 / 76,180	5,39,62,100	9,10,53,731	32,37,235	23,24,388
Dinajpur District Board.	Renewing bridges in Road No. 3 and bridging roads.	B. G. No. 603L. S. G., dated 2nd February 1905	25,000	4 p.c.	25,000	...	1,01,180	25,000	...
Monghyr District Board.	Construction of Roads	B. G. No. 1075 L. S. G., dated 18th March 1896	1,00,000	4½ ,,	46,636	...	46,636	...	3,364
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 T./M., dated 18th June 1895	80,000	4½ ,,	52,543	...	52,543	...	3,621
Nadia do.	Improvement of Roads	B. G. No. 1090 L. S. G., dated 18th March 1896	20,000	4½ ,,	2,424	...	2,424	...	2,318
Rungpur do.	Repairs to Roads	B. G. No. 1471 T./M., dated 30th June 1903	75,000	4 ,,	71,200	...	71,200	...	2,558
		TOTAL BENGAL	10,70,79,060		3,73,65,614	5,39,62,100	9,13,27,714	32,62,235	23,36,249
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works Project.	N.-W. P. G. No. 451/XI—509A., dated 27th March 1894	12,56,700	4 p. c.	9,04,771	...		...	35,476
	Drainage and Water-works Project.	N.-W. P. G. No. 5795/X—2, dated 3rd December 1894	81,120	4½ ,,	64,894	...		...	1,969
	Water-works.	N.-W. P. G. No. 1263/XI—74A. dated 3rd May 1895	8,000	4½ ,,	6,501	...		...	189
	Ditto	N.-W. P. G. No. 2449/XI—74A., dated 20th September 1895	11,000	4½ ,,	9,060	...		...	256
	Ditto	N.-W. P. G. No. 639/XI—74A., dated 23rd March 1896	8,000	4½ ,,	6,692	...		...	181
	Ditto	N.-W. P. G. No. 86/XI—537B, dated 10th January 1900	32,000	4 ,,	26,173	...		...	1,256
	Ditto	N.-W. P. G. No. 1746/XI—76C., dated 30th July 1900	30,000	4 ,,	25,134	...		...	1,154
	Miscellaneous Purposes.	N.-W. P. G. No. 2684/XI—114C., dated 1st December 1900	10,000	4 ,,	8,572	...		...	378
	Water-works	U. P. G. No. 2280/XI—632C., dated 8th July 1902	42,000	4 ,,	38,378	...		...	1,490
	Ditto	G. O. No. 3464/XI.—74A 5 dated 23rd September 1903	7,000	4 ,,	6,766	...		...	234
	Sewerage	G. O. No. 183/XI.—380C, dated 19th January 1904	80,000	4 ,,	80,000	...		45,000	...
	Water-works	G. O. No 2855/XI.—499B dated 12th August 1904	32,000	4 ,,	32,000	...		32,000	...
	Ditto	G. O. No. 155/XI—2 dated 14th January 1905	25,000	4 ,,	25,000	...	12,33,941	25,000	...
Allahabad do.	Ditto	N.-W. P. G. No. 455/XI—609A, dated 27th March 1894	16,43,211	4 ,,	11,78,074	...		...	46,372
	Ditto	N.-W. P. G. No. 1330/XI—108B., dated 26th May 1897	53,000	4 ,,	35,730	...		...	2,397
	Ditto	N.-W. P. G. No. 154/XI—348B dated 25th January 1898	23,000	4 ,,	17,402	...	12,31,206	...	959
Almora do.	Water-supply	G. O. No. 2564/XI—313B, dated 13th July 1904	5,000	4 ,,	4,794	...	4,794	5,000	206
		Carried forward	33,47,031		24,69,941	...	24,69,941	1,07,000	92,517

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government	To the Public	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	33,47,031		24,69,941	...	24,69,941	1,07,000	92,517
UNITED PROVINCES OF AGRA AND OUDH—*contd.*									
Bareilly Municipality.	Miscellaneous Purposes	G. O. No. 2855/XI—499B, dated 12th August 1904	40,000	4 p. c.	40,000	...	40,000	40,000	...
Benares do	Water-works	N.-W. P. G. No. 310/XI—491A., dated 8th March 1904	19,58,226	4 „	15,58,316	...		...	21,854
	Drainage Project.	N.-W. P. G. No. 4061/XI—491A-2 dated 25th November 1903	10,00,000	4 „	9,95,858	...	25,54,174	...	4,2[illegible]
Cawnpore do.	Water-works	N.-W. P. G. No. O—3/XI—390/OO, dated 28th January 1893	14,50,000	4 „	7,00,631	...		...	25,307
	Sewerage	G. O. No. 1017/XI.—364D, dated 30th March 1905	1,00,000	4 „	1,00,000	...		1,00,000	...
	Sewerage Scheme.	G. O. No. 3065/XI,—237-A, dated 17th November 1902	10,00,000	4½ „	...	10,00,000	18,00,631	...	...
Dehra Dun do.	Water-works	N.-W. P. G. No. 1334/XI—627A dated 9th May 1895	91,000	4 „	73,925	...		...	2,2[illegible]
	Drainage	G. O. No. 819/XI.—876C, dated 24th March 1903	25,000	4 „	25,000	...	98,925	15,000	...
Fyzabad do.	Drainage	G. O. No. 3494/XI—242D., dated 22nd September 1904	50,000	4 „	50,000	...	50,000	50,000	...
Jalesar do.	Water-works	N.-W. P. G. No. 3951/XI—240A. dated 21st December 1901	2,000	4 „	...	...	...	...	1,140
Kashipore do.	Protective Works.	N.-W. P. G. No. 1815/X—2, dated 28th March 1895	6,500	4½ „	5,006	...	5,006	...	181
Koil do.	Miscellaneous purposes	N.-W. P. G. No. 995/XI—556B, dated 6th May 1899	6,000	4½ „	162	...		...	1,303
	Drainage Projects.	U. P. G. No. 2415/XI—593B., dated 19th July 1902	15,000	4 „	12,775	...	12,937	...	1,28[illegible]
Lucknow do.	Water-works Project	N.-W. P. G. No. 161/X—31, dated 12th January 1893	13,20,000	4 „	10,31,013	...	10,31,013	...	35,[illegible]
Meerut do.	Ditto	N.-W. P. G. No. 2213/XI—527A, dated 17th August 1895	7,50,000	4 „	6,13,461	...	6,18,461	...	9,[illegible]
Mirzapore do.	Drainage	G. O. No. 3199/XI—376D, dated 4th November 1904	1,15,000	4 „	55,000	...	55,000	55,000	...
Mussoorie do.	Water-works	N.-W. P. G. No. 2064/X—2, dated 16th April 1895	10,000	4½ „	8,258	...		...	231
	Ditto	N.-W. P. G. No. 1442/XI—2, and 980/XI—95A., dated 28th March and 27th April 1894, respectively	36,000	4½ „	28,426	...		...	888
	Sewerage Project.	N.-W. P. G. No. 591/XI—75B., dated 19th March 1896	40,000	4 „	31,401	...		...	1,016
	Ditto	N.-W. P. G. No. 1297/XI—75B, dated 9th May 1898	19,000	4 „	13,486	...		...	8[illegible]
	Ditto	N.-W. P. G. No. 1780/XI—654B., dated 25th July 1899	11,000	4 „	8,987	...	90,558	...	[illegible]
Muzaffarnagar do.	Drainage Works.	U. P. G. No. 1123/XI—504C, dated 17th April 1902	25,000	4 „	21,853	...	21,853	...	[illegible]
Naini Tal do.	Water-works	N.-W. P. G. No. 1377/XI—525B., dated 29th May 1900	4,00,000	4 „	3,65,781	...	3,65,781	...	[illegible]
		TOTAL U. P. OF AGRA AND OUDH	1,18,16,757		82,14,280	10,00,000	92,14,230	3,67,000	2[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
PUNJAB.									
Amritsar Municipality.	Water-works.	P. G. No. 272, dated 5th June 1902	12,00,000	4 p.c.	9,55,373	...	9,55,373	1,72,890	...
Dalhousie do	Ditto	P. G. No. 131, dated 23rd March 1892	50,336	5 "	21,441	...	21,441	...	2,765
Delhi do.	Ditto	P. G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899	10,65,000	4 "	7,59,276	...	...	...	33,132
	Completion of Drainage.	P. G. No. 263, dated 26th May 1904	4,00,000	5 "	...	1,00,000	8,59,276	1,00,000	...
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	2,34,000	4 p.c.	44,451	...		...	8,918
	Ditto	P. G. No. 2076, dated 7th November 1896	2,02,000	4 "	1,72,773	...		...	4,588
	Ditto	P. G. No. 649, dated 30th March 1899	62,000	4 "	54,671	...	2,71,895	...	1,344
Dharmsala do.	Water works	P. G. No 594, dated 22nd December 1903	15,000	4 "	15,000	...	15,000	11,560	...
Hoshiarpur do.	Cho Protective Works.	P. G. No. 560, dated 4th December 1900	15,000	4 "	9,248	...	9,248	...	1,352
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	17,75,000	4 "	11,45,311	...		...	47,296
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899	5,00,000	5 "	...	4,42,500	15,87,811	...	14,500
Ludhiana do.	Drainage Works.	P. G. No. 508, dated 4th March 1892	60,000	5 "	17,692	...	17,692	...	3,000
Murree do.	Water-works	P. G. No. 56, dated 25th January 1897	1,00,000	4 "	83,516	...	83,516	...	2,345
Simla do.	Ditto	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 "	6,38,333	...		...	28,525
	Ditto	P. G. No. 1459, dated 20th October 1898	3,00,000	4 "	2,52,509	...		...	11,513
	Town Hall	G. I. F. D. No. 3175, dated 1st September 1884	1,50,000	6 "	...	1,200		...	800
	Extension Works.	G. I. F. D. No. 180, dated 30th November 1900	5,00,000	4 "	3,69,852	...	12,61,894	88,956	...
Umballa do.	Water-works	P. G. No. 681, dated 4th April 1895	18,000	4 "	8,427	...		...	2,791
	Drainage Scheme.	P. G. No. 166, dated 18th January 1902	70,000	4 "	60,830	...	69,257	18,473	...
Karnal District Board.	Construction of a Canal.	P. G. No. 722, dated 28th August 1895	60,000	4 "	48,618	...		...	1,823
	Ditto	P. G. No. 5, dated 14th January 1898	35,000	4 "	27,197	...	75,815	...	1,430
		TOTAL PUNJAB	77,37,774		46,84,518	5,43,700	52,28,218	3,91,879	1,66,122
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works.	P. G. No. 578, dated 7th November 1896	31,000	4 p. c.	22,484	...	22,484		1,328
MADRAS.									
Adoni Municipality.	Water-supply	M. G. No. 1126, dated 13th November 1893	66,000	4½ p. c.	49,953	...		...	1,736
	Plague Expenditure.	G. I. F. D. Telegram No. 83, dated 25th September 1902, M. G. No. 1182, dated 29th September 1902	10,000	4 "	8,300	...		...	867
	Ditto	G. I. F. D. No. $\frac{A.}{5974}$, dated 14th November 1902; M. G. No. 1037 Fin., dated 2nd December 1902	25,000	4 "	20,000	...	78,253	...	2,500
Anakapalle do.	Office Building	M. G. No. 488M., dated 12th March 1897	3,000	4½ "	670	...	670	...	331
Bellary do.	For meeting plague charges.	G. I. H. D. No. 27, dated 4th February 1902, M. G. No. 186M. and 115M., dated 18th and 3rd February 1902,	25,000	4 "	17,500	...	17,500	...	2,500
		Carried forward	1,29,000		96,423	...	96,423	...	7,934

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R		R		R
MADRAS—*contd.*		Brought forward	1,29,000		96,423	...	96,423	...	7,934
Calicut Municipality.	Railway Extension.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ p. c.	5,000	...		...	1,000
	For burial ground for Mappillas..	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898	9,580	4 "	2,874	...		...	958
	For construction of a Market	M. G. Nos. 368M. and 64M., dated 16th February and 22nd March 1905, respectively	36,700	4 "	36,700	...	44,574	36,700	...
Cannanore do.	For the Drainage of the Mapilla burial grounds.	M. G. No. 1060, dated 2nd September 1902, and No. 1558 M., dated 12th December 1902	2,000	4 "	1,654	...	1,654	...	173
Cocanada do.	Water-supply	M. G. No. 457M., dated 10th March 1897	1,18,100	4¾ "	97,232	...		...	2,788
	Ditto	M. G. No. 290M., dated 12th February 1904, and No. 1664M., dated 10th November 1903	26,420	4 "	25,359	...	1,22,591	...	1,061
Conjeeveram do.	Water-supply	M. G. No. 1886M., dated 13th November 1895	1,28,500	4¾ "	1,07,755	...	1,07,755	...	2,954
Coonoor do.	Drainage Works.	M. G. No. 184, dated 13th March 1891	10,000	4¼ "	3,618	...		...	574
		M. G. No. 1058, dated 10th October 1892	2,000	4½ "	1,010	...		...	104
	Water-supply	M. G. No. 883M. and 1360M., dated 12th May and 1st August 1904, respectively.	62,000	4 "	62,000	...		62,000	...
	Ditto.	M. G. No. 35M. and 628M., dated 7th January and 24th March 1905, respectively.	60,880	4 "	60,880	...	1,27,508	60,880	...
Cuddapa do.	Water-supply.	G. I. H. D. No. 41, dated 18th April 1887	50,000	6 "	...	49,000		...	...
		M. G. No. 1212, dated 11th November 1892	9,695	4¼ "	7,210	...		...	260
		M. G. No. 71 M., dated 23rd January 1900	2,000	4 "	...	...	56,210	...	400
Dindigal do.	Ditto	M. G. No. 452, dated 14th June 1895	33,000	4¾ "	26,964	...		...	788
		M. G. No. 976 M., dated 15th August 1902, and 1422 M., dated 20th November 1902.	10,000	4 "	9,273	...		...	351
	Water works	M. G. No. 1073M., dated 22nd November 1904 and M. G. No. 493M., dated 6th March 1905	6,300	4 "	6,300	...	42,537	6,300	...
Guntur do.	Water works	M. G. No. 920M., dated 19th May 1904, and No. 1727M. dated 18th November 1903.	25,000	4 "	25,000	...		25,000	...
	Water-supply	M. G. No. 1353A.M., dated 28th July 1904, and No. 605M., dated 22nd March 1905	84,000	4 "	84,000	...		84,000	...
	Construction of a market.	M. G. No. 1539M., dated 17th October 1903	6,000	5 "	...	4,000	1,13,000	6,000	2,000
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890	60,000	4½ "	31,578	...		...	3,088
		M. G. No. 1805, dated 5th December 1899	25,000	6 "	...	10,000	41,578	...	...
Kurnool do.	Water-supply.	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4¾ "	46,451	...		...	1,541
		M. G. Nos. 1324M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 "	3,945	...		...	304
	For a Market	M. G. No. 1896M., dated 10th November 1896	5,000	4¼ "	1,000	...		...	500
	Purchase of an oil Engine for water works.	M. G. No. 1850M., dated 31st October 1904	7,000	4 "	7,000	...	58,396	7,000	...
		Carried forward	9,94,095		7,49,226	63,000	8,12,226	2,87,880	26,778

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward	9,94,095		7,49,226	63,000	8,12,226	2,87,880	26,778
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	14,30,000	4 p. c.	14,30,000	...		...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	1,00,000	5 „	...	1,00,000		...	...
		M. G. No. 363, dated 15th February 1883	3,00,000	5 „	...	3,00,000		...	...
		M. G. No. 487, dated 9th March 1885; M. G. No. 11M., dated 10th April 1885; M. G. No. 458M., dated 3rd September 1885	3,00,000	(a)	...	3,00,000		...	...
		M. G. No. 1562M., dated 18th October 1890	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765M., dated 11th August 1887	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852M., dated 4th August 1888	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427 M., dated 25th October 1889	20,000	5 „	...	20,000		...	...
		M. G. No. 2505, dated 23rd December 1881	2,50,000	5 „	...	2,50,000		...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	20,000	6 „	...	20,000		...	...
	Construction of Market	M. G. No. 883M., dated 13th April 1897	1,00,000	4 „	...	1,00,000		...	...
	For meeting Plague charges.	M. G. No. 2215 M., dated 21st December 1898	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755 M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. No. 1530M., dated 16th October 1899 and No. 758M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	Drainage works.	M. G. No. 389 M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		..	...
	Construction of a market.	M. G. No. 529 M., dated 24th April 1899	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. No. 150 M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Ditto	M. G. Nos. 35 M., dated 21st January 1903, and 869M., dated 25th June 1903	5,00,000	4 „	...	5,00,000	60,40,000	...	...
Madras Coast Lights Fund.	For the repayment of debt due to Port Fund and Provincial Revenues.	G. I. F. D. No. 2636 S. R., dated 27th April 1904, and M. G. No. 374 dated 23rd September 1904	9,38,476	4 „	9,38,476	...	9,38,476	9,38,476	...
Madura Municipality.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 „	...	5,000		...	...
	Water-supply.	Ditto ditto	5,000	5 „	...	5,000		...	...
		G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4¼ „	1,25,695	...		...	4,251
		M. G. No. 80M., dated 16th January 1896	31,500	4¼ „	25,819	...	1,88,514	...	748
		Carried forward	82,05,071		32,69,216	47,10,000	79,79,216	12,26,356	31,777

(a) R2,82,000 with interest at 6 per cent,, and R18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward .	82,05,071		32,69,216	47,10,000	79,79,216	12,26,356	31,777
Mangalore Municipality.	Plague charges.	M. G. Nos. 150 M., dated 23rd January 1904, and 609 M., dated 24th March 1904	10,000	4 p. c.	8,000	...		...	2,000
	Ditto .	G. I. F. D. No. 1,226 H., dated 27th February and M. G. No. 484M., dated 3rd March and No. 624M., dated 24th March 1905 respectively . .	8,000	4 „	8,000	...	16,000	8,000	...
Mayavaram do. .	Construction of markets.	M. G. No. 180, dated 11th March 1891 . . .	5,000	4½ „	1,200	...		...	150
	For a School-Building.	M. G. No. 91, dated 3rd February 1891 . . .	3,500	4½ „	1,050	...	2,250	...	175
Negapatam do. .	For the acquisition of certain buildings.	M. G. Nos. 417 M., dated 5th March 1904, and 1785 M., dated 27th November 1903 . . .	5,000	4 „	4,588	...		...	412
	Ditto .	M. G. No. 1827 M., dated 22nd October 1904, and No. 354 M., dated 15th February 1905 . .	30,000	4 „	30,000	...		30,000	...
	Water work .	M. G. No. 1985 M., dated 25th November 1904, and No. 492 M., dated 6th March 1905 . . .	5,000	4 „	5,000	...	39,588	5,000	...
Ootacamund do. .	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively . .	60,000	6 „	...	60,000		...	...
	Sanitary Works	M. G. No. 352M., dated 2nd March 1897 . .	10,000	4½ „	2,000	...		...	1,000
	Kandal Drainage.	M. G. No. 443, dated 11th June 1891 . . .	17,500	4½ „	7,834	...		...	943
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . .	43,000	4½ „	18,727	...		...	2,339
	Construction of Tiger-Hill Reservoir.	M. G. No. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively . . .	31,500	4 „	28,121	...		...	1,147
	Ditto .	M. G. Nos. 1847, dated 5th December 1900, and 247, dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654 M., dated 2nd June 1902, and 997 M., dated 20th August 1902 .	24,400	4 „	22,730	...		...	852
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893 . .	7,000	6 „	...	7,000		...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781 M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899 .	1,00,000	5 „	...	1,00,000		...	...
	For plague expenditure.	M. G. F. D. No. 835, dated 11th December 1903, and G. I. telegram No. 208, dated 6th November 1903 .	1,00,000	4 „	89,328	...	3,86,740	...	10,67[illegible]
Palghat do.	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 „	...	5,000		...	1,00[illegible]
		Carried forward .	87,32,971		34,95,794	5,000 49,28,000	84,23,794	12,69,356	52[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*concld.*		Brought forward	87,32,971		34,95,794	49,28,000 5,000	84,23,794	12,69,356	52,467
Palghat Municipality.	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899	10,000	6 p. c.	...	2,500	7,500	...	1,500
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	1,90,000	4¼ „	1,26,333	...	1,26,333	...	6,317
Tellichery do.	Improvement of the Hospital Building.	M. G. No. 1348 M., dated 22nd September 1903	7,000	4 „	6,397	...	6,397	...	603
Trichinopoly do.	Water-supply.	M. G. No. 429, dated 9th June 1891	1,00,000	4¼ „	66,667	...		...	3,333
		M. G. No. 514, dated 11th July 1895	32,000	4¼ „	22,400	...		...	1,067
		M. G. No. 54, dated 11th January 1899	50,000	4 „	40,906	...		...	1,964
		M. G. No. 399 M., dated 20th March 1899	1,58,000	5 „	...	1,58,000		...	...
		M. G. No. 219M., dated 25th February 1902, and 391M., dated 26th March 1902	26,000	4 „	23,009	...		...	954
		M. G. No. 1260 M., dated 16th October 1902, and No. 21 M., dated 16th January 1903	23,500	4 „	21,650	...	3,32,632	...	830
Tuticorin do.	Ditto	M. G. Nos. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	44,759	...		...	1,816
		M. G. Mis. Nos. 1067 and 755M., dated 6th August and 29th May 1903, respectively	7,500	4 „	7,250	...	52,009	...	250
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th and 17th April 1902, respectively	13,000	4 „	10,793	...	10,793	...	1,125
Vellore do.	For General purposes.	M. G. No. 573 M., dated 23rd April 1902	20,000	4 „	4,000	...	4,000	...	4,000
Vizagapatam do.	Water-works	M. G. No. 339M., dated 2nd March 1897	2,10,500	4¼ „	1,81,859	...		...	4,620
		M. G. No. 40 M., dated 12th January 1901	7,000	4 „	6,002	...		...	265
		M. G. Nos. 1277 M., dated 22nd October 1892, and 276 M., dated 25th February 1903	36,000	4 „	9,814	...	1,97,675	...	24,923
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817 W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively	61,98,018	4 „	40,50,000	...	40,50,000	...	96,052
Bellary Local Fund Board	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901	50,000	4 „	10,000	...	10,000	...	10,000
Tanjore do (a)	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900. P. W. D. Rys. communicated in G. I. No. 3645, dated 21st July 1900.	20,00,000	4 „	...	6,15,700	6,15,700	...	...
		TOTAL MADRAS	1,79,21,489		81,27,633	57,09,200	1,38,36,833	12,69,356	2,12,086

(a) Rupees 12,12,705 is outstanding on P. W. Books out of the Loan to the Board on account of the Government share of the Mayavaram-Mutupet

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY.									
Ahmedabad Cantonment Fund.	For cholera operation.	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p. c.	767	...	767	...	365
Hyderabad do.	Erection of a new market.	G. I. F. & C. D. No. 6508A., dated 9th December 1902 .	10,000	4 "	3,655	...	3,655	...	6,345
Poona Cantonment Fund.	For erecting the Dhobis Ghat.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A., dated 23rd December 1901 . . .	42,815	4 "	32,311	...	32,311	...	2,869
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ "	1,37,398	...	1,37,399	...	3,474
Satara do.	Plague purposes.	G. I. F. D. No. 2263A., dated 29th April 1902, and G. I. F. D. No. 2938, dated 26th August 1902, and G. I. F. D. No. 4358, dated 18th December 1902	34,546	4 "	30,084	...	30,084	...	2,603
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ "	2,01,97,928	...		...	947
	Purchase of certain Government properties by the Trust.	Ditto . .	8,44,679	*Nil*	2,37,284	...		...	947
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . G. R. No. 157, dated 16th July 1894. . . .	11,51,000	4 "	...	11,51,000		...	...
	To meet the cost of Bulkoil Installation, Mody Bay Reclamations at Frere Lands Estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ "	...	10,25,000		...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899 . . . G. R. No. 203, dated 7th November 1899 . .	35,00,000	4 "	...	35,00,000		...	...
	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886 . G. R. No. 506, dated 16th December 1886 . C. G. No. 164, dated 22nd April 1887 . . G. I. F. D. No. 3457, dated 27th June 1888 . G. I. F. D. No. 6914, dated 31st December 1888 . G. I. F. D. No. 604, dated 5th February 1890 . G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 . G. I. F. D. No. 3298A., dated 9th August 1892 . .	96,00,000	4 "	90,86,226	...		...	...
		Carried forward .	4,50,83,416		2,95,21,438 — 2,04,215	1,32,18,800	2,04,216	...	17,550

bsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward	4,50,83,416		2,04,215 / 2,95,21,438	1,32,18,800	2,04,216	...	17,550
	Dock Extension Works—*contd.*	G. I. F. D. No. 3678A., dated 23rd August 1893; G. I. F. D. No. 248A., dated 16th January 1895; G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897	96,00,000	3½ p. c.	5,47,098	...		...	...
		G. I. F. D. No. 3240A., dated 29th July 1896; G. R. No. 171, dated 11th August 1896	96,00,000	3 "	1,66,801	...		...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882	76,00,000	4 "	...	75,96,876		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 "	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900	25,00,000	4 "	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902	13,50,000	4 "	...	13,50,000		...	...
	Ditto	G. R. No. 102, dated 24th August 1903	16,00,000	4 "	...	16,00,000		...	...
	Ditto	G. R. No. 88, dated 2nd August 1904	16,50,000	4 "	...	16,50,000		16,50,000	...
	To meet the cost of new dock works.	G. R. No. 6, dated 2nd June 1904	20,00,000	4 "	...	20,00,000	6,11,51,013	20,00,000	...
Bombay Improvement Trust.	For the execution of Board's schemes for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 "	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 3136 dated 6th June 1902	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 3377, dated 29th June 1903	60,00,000	4 "	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904	50,00,000	4 "	...	50,00,000	2,20,00,000	50,00,000	...
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590M., dated 28th October 1885; G. R. No. 27, dated 7th January 1886	7,11,500	4½ "	4,47,658	...		...	22,544
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1906, dated 1st July 1886	15,50,000	4½ "	10,94,007	...		...	43,941
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884	2,88,500	5 "	...	1,15,000		...	10,000
		Carried forward	10,65,33,416		15,41,665 / 3,04,39,552	1,15,000 / 5,29,15,676	8,33,55,229	86,50,000	94,035

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward .	10,65,33,416		3,04,39,552 / 15,41,665	5,29,15,676 / 1,15,000	8,33,55,229	86,50,000	94,035
Karachi Port Trust—*concld.*	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 p. c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 "	...	13,00,000		...	...
	Construction of a Native village at Keamari.	G. R. No. 204, dated 8th November 1900. .	2,00,000	4 "	...	2,00,000		...	...
	Construction of Plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. No. 67, dated 27th May 1903	4,50,000	4 "	...	4,50,000		...	...
	Two additional berths Reclamation of Pool new Hopper Dredger and 2 Hopper Barges.	G. R. No. 118, dated 24th October 1904 . . .	21,00,000	4 "	...	1,24,749	57,31,414	1,24,749	...
Ahmedabad Municipality.	Carrying out a part of the Water-supply scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 "	...	2,68,8oo		...	...
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 "	...				
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively . . .	4,50,000	4½ "	2,12,961	...		...	6,846
	Water-works.	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 "	...	1,09,872		...	22,236
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 "	...	41,208		...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1893 . . .	20,000	4½ "	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ "	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899.	8,00,000	4¼ "	...	8,00,000		2,05,000	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ "	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4¼ "	...	65,000		...	...
	Extension of Drainage work.	G. R. No. 4336, dated 23rd December 1904 . .	3,00,oco	4¼ "	...	75,000	18,92,841	75,000	...
		Carried forward .	11,52,69,416		3,21,94,178	5,87,85,305	9,09,79,484	90,54,749	1,23,11[illegible]

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	11,52,69,416		3,21,94,178	5,87,85,305	9,09,79,484	90,54,749	1,23,117
BOMBAY—*contd.*									
Ahmednagar Municipality.	For improvement of Water-works	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,22,885	4½ p. c.	1,22,885	...		...	...
Alibag do.	Water-works.	G. R. F. D. Nos. 5011-A. and 4671 dated 15th October and 12th December 1901, respectively . .	15,836	4½ ,,	15,836	...		...	...
	For Plague operations	G. I. F. C. Nos. 5011-A. and G. R. F. D. 4671, dated 15th October and 12th December 1901, respectively .	6,110	4 ,,	6,110	...	1,44,831	...	...
	For Plague operations	G. I. F. D. No. 4890A., dated 28th September, 1900, and G. R F. D. No. 4660, dated 15th October 1900 . .	10,000	4 ,,	6,514	...	6,514	...	947
Bandra do	Construction of Water-works.	G. R. F. D. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	4½ ,,	57,754	...		...	1,624
	Water-works.	G R. F. D Nos. 1233, dated 30th March, and 2148, dated 23rd June 1903, respectively.	20,000	4 ,,	20,000	...	77,754	...	...
Belgaum do.	For Plague operations.	G. I. F. & C. D. No. 2263A., dated 29th April 1902 .	20,277	4 ,,	6,327	...	6,327	...	1,549
Bhingar do.	Plague purposes	G. I. F. & C. D. No. 3575A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902 .	3,500	4 ,,	3,500	...		...	...
	Ditto .	G. R. F. D. No. 2372, dated 17th July 1905 . .	800	4 ,,	800	...		800	...
	Water-supply	G. R. F. D. No. 1215, dated 27th March 1905 . .	1,000	4 ,,	1,000	...	5,300	1,000	...
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. F. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . .	37,30,053	4 ,,	24,25,762	...		...	16,594
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 ,,	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 ,,	...	4,50,000		..	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 . . ; G. R. No. 1008, dated 16th March 1886 . . . ; G. R. No. 1930, dated 31st May 1886 . . . ; G. R. No. 2876, dated 21st September 1887 . . ; G. R. No. 3978, dated 21st July 1888 . . . ; G. R. No. 4198, dated 8th October 1889 . . ; G. R. No. 3392, dated 23rd August 1890 . . . ; G. R. No. 3262, dated 15th September 1891 . .	1,47,00,000	5 ,,	...	1,47,00,000		...	...
		Carried forward .	13,88,19,877		24,25,762 3,24,34,904	1,88,89,000 5,87,85,305	9,12,20,210	90,56,549	1,43,831

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	13,88,19,877		3,24,34,904 24,25,762	5,87,85,305 1,88,89,000	9,12,20,210	90,56,549	1,43,831
BOMBAY—*contd.*									
Bombay Municipality—*concld.*	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878 . .	26,94,000	5 p. c.	...	15,66,500		...	66,000
		G. R. No. 873, dated 16th March 1888 . . .	12,00,000	5 "	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888 . . .	7,00,000	5 "	...	7,00,000		...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	10,08,875	5 "	...	10,08,500		...	...
	Agripada House Sutlage Water Connection Works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 "	...	2,48,000		...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	35,00,000	5 "	...	35,00,000		...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 "	...	8,00,000		...	...
	Repayment of balances of Government Consolidated Loan.	G. R. G. D. No. 1989, dated 6th June 1893 . . .	42,00,000	4 "	...	42,00,000		...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. G. D. No. 809, dated 3rd March 1894, and No. 3764, dated 8th October 1894, respectively . . .	23,25,000	4 "	...	23,25,000		...	...
	Construction of a Sewerage at Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 . . G. R. No. 883, dated 22nd February 1896 . . . G. R. No. 2320, dated 3rd June 1899 . . .	15,75,000	(*a*)	...	15,75,000		...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p.c.	...	25,00,000		...	...
		G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 "	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . . .	20,00,000	4 "	...	20,00,000		...	...
	Construction of certain Sewerage and other Water-works.	I telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 "	...	24,75,000		...	...
	Construction of certain water works.	G. R. G. D. No. 4416. dated 22nd August 1904 . .	12,75,000	4 "	...	12,75,000	4,86,12,762	12,75,000	...
Bulsar do.	Plague operations.	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively .	35,000	4 "	11,812	...	11,812	...	1,170
		Carried forward .	16,72,80,752		3,48,72,478	10,49,72,305	13,98,44,784	1,03,31,549	2,11,001

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1905. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward .	16,72,80,752		3,48,72,478	10,49,72,305	13,98,44,784	1,03,31,549	2,11,001
Dakor Municipality.	Plague operations.	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900 . . .	8,000	4 p. c.	...	...	...	...	2,281
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900 . . G. R. No. 2419, dated 22nd May 1900 . . . G. R. No. 1316, dated 29th March 1901 . . .	40,000	4 „	29,876	...	29,876	...	...
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4⅓ „	1,67,386	...	1,67,386	...	35,463
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively .	10,000	5 „	...	...	...	...	3,793
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ „	1,86,395	...	1,86,395	...	20,648
Hyderabad do.	Improving and Supplementing the Water-supply	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898	1,15,500	5 „	...	21,500		...	2,000
	Ditto.	G. R. No. 5972, dated 9th December 1899 . .	1,26,000	5 „	...	62,500	84,000	...	63,500
Igatpuri do.	Plague purposes.	G. I. F. & C. D. No. 2323 A., G. R. F. D. No. 1939, dated 30th April and 15th June 1903, respectively, and 1901, dated 30th May 1904 .	3,566	4 „	3,190	...	3,190	...	376
Ilkal do.	For Plague operations.	G. I. F. D. No. 2081-A., dated 30th April 1900 . G. R. No. 2549, dated 31st May 1900 . . . G. R. No. 4951, dated 8th November 1900 . .	3,500	4 „	914	...	914	...	525
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883 . . .	33,000	5 „	...	3,000	3,000	...	2,000
Karachi do.	For the following works of public utility:— Water-works Extension. Boulton Market. Empress Market. Light-Tram-way. Victoria Museum	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,31,500		...	4,000
	Drainage Works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ „	...	6,00,000		...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900 . .	4,00,000	5 „	...	4,00,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „		2,71,750	16,03,250	2,71,750	...
		Carried forward .	17,02,62,318		3,52,60,239	10,66,62,555	14,19,22,795	1,06,03,299	3,45,587

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	17,02,62,318		3,52,60,239	10,66,62,555	14,19,22,795	1,06,03,299	3,45,5[illegible]
BOMBAY—*contd.*									
Karad Municipality.	Plague purposes.	G. I. F. C. D. No. 2883A., G. R. F. D. No. 3090, dated 12th June and 3rd July 1900, and G. R. F. D. 2403, dated 11th July 1902	11,000	4 p.c.	9,241	...	9,241	...	...
Lonadla, do.	Ditto	G. R. F. D. 2368, dated 17th July 1905	5,000	4 "	5,000	...	5,000	5,000	...
Malegaon do.	Ditto	G. R. No. 3731, dated 9th August 1899	10,000	4 "	3,985	...	3,985	...	926
Mhasvad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively	1,500	4½ "	658	...	658	...	129
Nasik do.	Ditto	G. I. F.D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898; G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 4357, dated 18th December 1902	50,000	4 "	25,997	...	25,997	...	3,396
Panvel do.	Water-works	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 12th December 1892, respectively	59,000	4½ "	44,053	...		...	1,579
	Plague operations.	G. I. F. C. No. 4041A., dated 8th August 1900, embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 "	8,889	...	52,942	...	1,317
Poona do.	Drainage scheme.	G. I. F. C. No. 4917A., dated 20th September 1901, embodied in G. R, G. D. No. 5603, dated 1st October 1901, and G. R, F. D. No. 1930, dated 26th May 1902	25,000	4 "	24,391	...		...	609
	Plague purposes.	G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 2938, dated 26th August 1902	2,69,661	4 "	2,42,761	...	2,67,152	...	16,888
Roha Ashtami do.	Plague operations.	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902	2,500	4 "	584	...	584	...	521
Rajpura do.	Water-works at Khodwalla	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively	12,000	6 "	...	10,500	10,500	...	...
Ranebennur Municipality.	Plague operations.	G. I. F. C. D. No. 3219A., dated 13th June 1901, and G. R. F. D. No. 2585, dated 3rd July 1901	2,000	4 "	...	...		...	248
Ratnagiri City do.	Nachna Water-works.	G. R. No. 3346, dated 6th November 1880	30,000	6¾ "	...	16,750		...	...
		G. R. No. 2632, dated 31st July 1884	15,000	5 "	...	15,000		...	...
	Plague operations.	G. I. F. D. No. 473A., dated 27th January 1900; G. R. F. D. No. 706, dated 9th February 1900	3,000	4 "	...	...	31,750	...	1,691
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881	3,00,000	(a)	...	98,475		...	10,350
	Plague purposes.	G. I. F. C. No. 3936A., and G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. No. 928, dated 1st March 1902	45,000	4 p.c.	40,305	...		...	2,538
		Carried forward	17,11,16,979		40,305 3,56,25,798	98,475 10,67,04,805	14,23,30,604	1,06,08,299	3,85,[illegible]

(a) From 5½ to 7 per cent.

Subisdiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtednes of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	17,11,16,979		3,56,25,798	10,67,04,805	14,23,30,604	1,06,08,299	3,85,779
BOMBAY—*concld.*					40,305	98,475			
Satara Suburban Municipality.	For Plague purposes.	G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900 . . .	10,000	4 p. c.	7,835	...	1,46,615	...	703
Sholapur do.	Ditto .	G. R. No. 3721, dated 28th August 1898 . . .	45,000	5 "	...	45,000		...	...
		G. I. F. D. No. 4028A., dated 10th August 1900 . .	50,000	6 "	...	50,000		...	...
	For purchasing a new pumping engine for the Municipal water-works.	G. R. F. D. No. 722 and 1249, dated 22nd February and 31st March 1904, respectively	45,000	4 "	45,000	...	1,40,000	...	...
Sinnar do.	Plague purposes.	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900	6,500	4 "	2,307	...	2,307	...	954
Sirur do.	Ditto .	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900 . .	5,000	4 "	...	...		...	3,267
Sukkur do.	*Construction* of Water-works.	G. R. No. 3707, dated 24th October 1893 . . .	2,00,000	5 "	...	2,00,000		...	...
		G. R. No. 3162, dated 13th September 1895 . .	1,00,000	5 "	...	1,00,000	3,00,000	...	...
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	2,00,000	5½ "	...	50,000		...	10,000
	Construction of Water-works.	G. R. No. 2960 dated 4th September 1896 . .	6,00,000	4 "	...	3,41,000		...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	1,50,000	5 "	...	58,500	4,49,500	...	6,500
Talegaon do.	Construction of Water-works.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 "	...	20,000	20,000	...	1,062
Ditto	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700	5 "					
Thana do.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. Nos. 2619 and 4622, dated 5th July and 10th December 1901 respectively . . .	10,000	4 "	2,707	...	2,707	...	1,094
Uran do.	Plague purposes.	G. I. F. C. D. No. 6833A., dated 22nd December 1902, and G. R. F. D. No. 534, dated 10th February 1903 .	8,000	4 "	6,367	...	6,367	...	986
Vita do.	Plague operations.	G. I. F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901. .	1,000	4 "	...	...		...	112
Wai do.	Plague purposes.	G. I. F. D. No. 7241-A., dated 30th November 1903 and G. F. D. No. 128, dated 13th January 1904 . .	2,963	4 "	2,497	...	2,497	...	466
		TOTAL BOMBAY .	17,25,83,642		3,57,32,816	10,76,67,780	14,34,00,597	1,06,08,299	4,26,423

APPENDIX E.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1904-1905.

STATEMENT

OF

LOANS RAISED UNDER THE GUARANTEE OF GOVERNMENT

TO END OF

1904-1905.

CONTENTS.

ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1904-1905.

		Amount on 31st March 1905.
		£
LOANS RAISED BY NATIVE STATES, LOCAL AUTHORITIES AND OTHER PUBLIC BODIES		2,403,774
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	22,945,654	
Capital in respect of which guarantee for interest and repayment of Capital has been given	29,430,100	
Debentures raised through Companies for outlay on purchased Railways	7,900,300	60,276,054
TOTAL £		62,679,828

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES and OTHER PUBLIC BODIES to end of 1904-1905.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
INDIA, GENERAL									
Rajputana.									
1. Marwar Durbar . . .	From Mysore Durbar.	Construction of Balotra Shadipali Railway.	25,50,000	G. I., Foreign Department, No. 228-I. B., dated 24th January 1899.	1898	4 per cent.	1908	25,50,000	Interest guaranteed.
Central India.									
2. Ajaigarh State . . .	From Gwalior State.	Famine and administrative purposes.	2,52,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 "	1908	66,124	Principal and interest guaranteed.
3. Dewas State (Senior Branch) .	Ditto .	Ditto .	2,00,000	G. I., Foreign Dept., No. 114-I. A., dated 6th January 1900.	1900	4 "	1918	1,50,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	1,00,000	G. I., Foreign Dept., No. 2287-I. A., dated 11th June 1901.	1901	4 "	1911	1,00,000	Ditto.
4. Ditto (Junior Branch) .	From Gwalior State.	Ditto .	2,00,000	G. I., Foreign Dept., No. 224-I. A., dated 11th January 1900.	1900	4 "	1910	1,50,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	2,00,000	G. I., Foreign Dept., Nos. 2287-I. A. and 956-I. A., dated 11th June 1901 and 7th March 1902, respectively.	1901 & 1902	4 "	1920	2,00,000	Ditto.
5. Diwan Pahar Singh and Kumet Singh, Hissedar Bijna.	From Gwalior State.	Ditto .	1,500	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	1897	4 "	1907	388	Ditto.
6. Gaurihar State . . .	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	"	4 "	1908	8,834	Ditto.
7. Jaora State	Ditto .	Ditto .	3,25,000	G. I., Foreign Dept., No. 951-I. A., dated 22nd February 1900.	1900	4 "	1906	1,75,000	Ditto.
8. Jhabua State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Dept., No. 3530-I. A., dated 29th November 1899.	"	4 "	1909	50,000	Ditto.
9. Jigni State	Ditto .	Ditto .	20,500	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 "	1911	11,685	Ditto.
10. Jobat State	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 58-I. A., dated 5th January 1900.	1900	4 "	1907	22,000	Ditto.
11. Karandia Thakurate . .	Ditto .	Ditto .	5,000	G. I., Foreign Dept., No. 1091-I.A., dated 2nd March 1900.	"	4 "	1904	1,000	Ditto.
12. Pathari State . . .	From Indore Durbar	Ditto .	15,000	G. I., Foreign Dept., No. 1648-I. A, dated 25th April 1902.	1902	4 "	1911	13,600	Ditto.
Carried forward . {			14,69,000					9,48,031	
			25,50,000					25,50,000	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward .			25,50,000 14,69,000					25,50,000 9,48,031	
INDIA GENERAL—*contd.*									
Central India—contd.									
13. Piploda Thakurate . . .	From Gwalior State	Famine and administrative purposes.	75,000	G. I., Foreign Dept., Nos. 719-I. A., and 2679-I. A., dated 8th February 1900 and 20th June 1900, respectively.	1900	4 per cent	1908	39,000	Principal and interest guaranteed.
14. Rutlam State . . .	Ditto .	Ditto .	1,00,000	G.I., Foreign Dept., No. 2679-I.A., dated 20th June 1900.	1900 & 1901	4 "	1906	41,000	Ditto.
15. Sailana State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Dept., Nos. 3530-I. A. and 2679-I. A., dated 29th November 1899 and 20th June 1900, respectively.	1900	4 "	1910	56,000	Ditto.
16. Sohawal Durbar . . .	Ditto	Ditto .	15,000	G. I., Foreign Dept, No. 3888-I. A., dated 27th December 1896.	1897	4 "	1908	4,000	Ditto.
Ditto . . .	Ditto .	Ditto .	7,000	G. I., Foreign Dept., No. 265-I.A., dated 13th January 1900.	1900	4 "	1909	4,300	Ditto.
Total Central India .			17,66,000					10,92,331	
TOTAL INDIA GENERAL.			43,16,000					36,42,331	
Do. converted into £ at Rs. 15=£ 1 . . .			£ 287,733					£ 242,822	
			R					R	
BENGAL.									
1. Nayagarh State . . .	From Dhenkanal State.	Marriage of the Chief	15,000	G. O. No. 1096-P., dated 4th April 1903.	1903-4	6 "	1904-5	10,166	Ditto.
2. Port Commissioners, Chittagong	From Chittagong Municipality.	Seamen's Hospital .	25,000	G. O. No. 415, Marine, dated 17th February 1893, and No. 25-F., Marine, dated 19th May 1893.	1894	4½ "	1909	9,240	Ditto.
TOTAL BENGAL .			4,000					19,406	
Do. converted into £ at Rs. 15=£ 1 . .			£ 2,667					£ 1,294	

BOMBAY.			R					R	
NATIVE STATES.									
Kathiawar Agency.									
I.—Jhalavad Prant.									
1. Bhaskar-rao Vithal and his sons, Talukdars of Vithalgad.	From private persons	Maintenance of the people and administration charges.	25,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ ,,	In five years.	5,000	Ditto.
2. Jhala Prabhatsinh Haibhanji and others, shareholders of Bhalgamda.	Ditto	Ditto	1,105	Ditto	,,	6 ,,	In six years.	150	Ditto.
3. Khachar Bhoj Desa of Anandpur.	Ditto	Ditto	6,000	Ditto	1899	6 ,,	In four years.	4,000	Ditto.
4. Khachar Jethsur Mansur of Anandpur.	Ditto	Ditto	9,000	Ditto	,,	7½ ,,	In ten years.	9,000	Ditto.
Ditto ditto	Ditto	Ditto	2,500	Ditto	1901	7½ ,,	In eight years.	2,500	Ditto.
5. Khachar Lakha Giga	Ditto	Ditto	900	Ditto	1900	6 ,,	In one year.	900	Ditto.
6. Khachar Laxman Mulu of Paliyad.	Ditto	Ditto	3,300	Ditto	,,	7½ ,,	In four years.	1,300	Ditto.
7. Malek Hamir Mia Dosabhai and others, Bhayats of Mira under Vanode.	Ditto	Ditto	7,500	Ditto	,,	7½ ,,	In ten years.	5,500	Ditto.
8. Malek Rasulkhanji, Jaferkhanji, Dasda Talukdar.	Ditto	Ditto	21,000	Ditto	,,	7½ ,,	In seven years.	11,500	Ditto.
9. Rana Jhamsinh Hamirsinh of Vana.	Ditto	Ditto	5,001	Ditto	,,	7½ ,,	1903-4	1	Ditto.
10. Sayla State	Ditto	Ditto	1,05,000	Ditto	,,	6½ ,,	1910-11	1,05,000	Ditto.
11. Thakor Prathiraj Sablaji of Jhinjuvada.	Ditto	Ditto	4,001	Ditto	,,	7½ ,,	In five years.	1,400	Ditto.
12. Vala Vira Jhina Rana and Bhola Punja.	Ditto	Ditto	3,000	Ditto	,,	7½ ,,	In four years.	1,000	Ditto.
Total Jhalavad Prant			1,93,307					1,47,251	
Carried forward			1,93,307					1,47,251	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			1,93,307					1,47,251	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
II.—Sorath Prant.									
13. Khan Shri Sherbuland Khanji Rustom Khanji of Bantwa.	From private persons	Maintenance and administrative purposes.	19,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ per cent.	In nine years.	16,000	Principal and interest guaranteed.
14. Sardargadh	Ditto	Ditto	55,000	Ditto	"	7½ "	1910-11.	35,250	Ditto.
15. Vala Ala Bhima of Jetpur	Ditto	Ditto	64,000	Ditto	"	7½ "	In ten years.	45,000	Ditto.
16. Vala Bawa Jaga of Moti Garmuli.	Ditto	Ditto	670	Ditto	"	6 "	In one year.	548	Ditto.
17. Vala Bhima Valera of Jetpur	Ditto	Ditto	33,000	Ditto	"	7½ "	In seven years.	19,460	Ditto.
18. Vala Devait Ram of Bhath	Ditto	Ditto	327	Ditto	1899	6 "	In one year.	128	Ditto.
19. Vala Hamir Hathia, Talukdar of Halaria.	Ditto	Ditto	4,401	Ditto	1900	7½ "	In six years.	2,401	Ditto.
20. Vala Jetmal Champraj of Dedan.	Ditto	Ditto	10,000	Ditto	"	7½ "	In seven years.	5,050	Ditto.
21. Vala Kala Bhan of Luni	Ditto	Ditto	25,000	Ditto	"	7½ "	In ten years.	20,374	Ditto.
22. Vala Naja Mamanja of Jetpur (Now Unad Valora and Giga Rana of Chital).	Ditto	Ditto	13,000	Ditto	"	7½ "	Do	12,000	Ditto.
23. Vala Vajsur Valera of Bagasra	Ditto	Ditto	40,000	Ditto	"	7½ "	Do	} 37,800	Ditto.
Ditto ditto	Ditto	Ditto	7,500	Ditto	"	7½ "	In five years.	}	
24. Valas Godad and Vajsur Punja.	Ditto	Ditto	60,000	Ditto	"	7½ "	In ten years.	52,500	Ditto.
Total Sorath Prant			3,31,898					2,46,511	

III.—Halar Prant.

25. Gadka Taluka	Ditto	Famine and administrative purposes.	20,000	Ditto	1900	7½ ,,	In eight years.	14,500	Ditto.
26. Gavridad Taluka	Ditto	Ditto	20,000	Ditto	,,	7½ ,,	In seven years.	12,000	Ditto.
27. Jadeja Bawaji Viraji of Vadali	Ditto	Ditto	3,500	Ditto	,,	7½ ,,	In six years.	} 1,588	Ditto.
Ditto ditto	Ditto	Ditto	500	Ditto	,,	7½ ,,	In five years.		
28. Jadeja Bhurji Pragji of Vadeli	Ditto	Ditto	3,000	Ditto	,,	7½ ,,	In four years.	1,000	Ditto.
29. Jadeja Dowlatsing Viraji and Rahubhai Udesinh of Devalia.	Ditto	Maintenance and administration charges.	3,000	Ditto	,,	7½ ,,	In eight years.	1,000	Ditto.
30. Jadeja Harisingji of Lodhika	Ditto	Famine and Administrative purposes.	25,000	Ditto	,,	7½ ,,	In seven years.	17,847	Ditto.
31. Jadeja Mulubhai and others of Manekwada.	Ditto	Maintenance and administration charges.	550	Ditto	1900	7½ ,,	In two years.	550	Ditto.
32. Jadeja Pathabhai Muluji of Vadali.	Ditto	Famine and administrative purposes.	2,500	Ditto	,,	7½ ,,	In five years.	} 900	Ditto.
Ditto ditto	Ditto	Ditto	400	Ditto	,,	7½ ,,	In two years.		
33. Jalia Divani Taluka	Ditto	Ditto	20,000	Ditto	,,	7½ ,,	In five years.	13,035	Ditto.
34. Khirsra Taluka	Ditto	Ditto	18,000	Ditto	,,	7½ ,,	In six years.	12,427	Ditto.
35. Kotharia Taluka	Ditto	Ditto	25,000	Ditto	1899	7½ ,,	In seven years.	12,103	Ditto.
36. Pal Taluka	Ditto	Ditto	20,000	Ditto	,,	7½ ,,	In eight years.	14,000	Ditto.
37. Rajpara Taluka	Ditto	Ditto	20,000	Ditto	1900	7½ ,,	Do.	19,250	Ditto.
38. Shapar Taluka	Ditto	Ditto	12,000	Ditto	,,	7½ ,,	Do.	6,600	Ditto.
39. Virpur State	Ditto	Ditto	1,00,000	Ditto	1899	6 ,,	To be repaid in four years after the balance of the loan of R1,50,000 raised in 1896 is paid off.	1,00,000	Ditto.
Total Halar Prant			2,93,450					2,26,800	
Carried forward			8,18,655					6,20,562	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward .	.		8,18,655					6,20,562	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
IV.—Gohilvad Prant.									
40. Bhavanagar State . .	From private persons	Administration charges.	30,00,000	G. I., Foreign Department, No. 4498-I A., dated 29th September 1903.	1900	6 per cent. for the 1st year and 5½ per cent. for the remaining period.	In eight years.	12,50,000	Principal and interest guaranteed.
41. Khachar Champraj Mansen of Bhadli.	Ditto .	Maintenance and other expenses.	1,000	Ditto .	1899	6 per cent.	In one year.	} 3,000	Ditto.
Ditto ditto .	Ditto .	Ditto .	5,000	Ditto .	1900	7½ "	In ten years.		
42. Khachar Mulu Bhoj and his sons of Kariana.	Ditto .	Ditto .	2,000	Ditto .	1899	9 "	In one year.	} 750	Ditto.
Ditto ditto .	Ditto .	Ditto .	1,500	Ditto .	"	7½ "	Do. .		
43. Khachar Ram Devait of Itana, Talukdar.	Ditto .	Ditto .	3,000	Ditto .	1900	7½ "	In ten years.	1,000	Ditto.
44. Khachar Ranakhoda of Kariana.	Ditto .	Ditto .	3,500	Ditto .	1899	7½ "	In five years.	250	Ditto.
45. Khachar Raning Chonla of Bhadli.	Ditto .	Ditto .	2,500	Ditto .	1900	7½ "	In ten years.	500	Ditto.
46. Vala Ala Matra of Kotda Pitha.	Ditto .	Ditto .	1,000	Ditto .	"	7½ "	In two years.	865	Ditto.
47. Vala Bhaya Hathia and others of Kotda Pitha.	Ditto .	Ditto .	4,200	Ditto .	"	7½ "	In four years.	} 2,300	Ditto.
Ditto ditto .	Ditto .	Ditto .	1,300	Ditto .	"	7½ "	In five years.		
48. Vala Champraj Ebhal of Babra.	Ditto .	Ditto .	4,000	Ditto .	"	7½ "	In ten years.	2,000	Ditto.
49. Vala Devdan Desa of Kotda Pitha.	Ditto .	Ditto .	3,000	Ditto .	"	7½ "	Do. .	675	Ditto.
50. Vala Punja Jiva and others of Babra.	Ditto .	Ditto .	5,500	Ditto .	"	7½ "	Do. .	500	Ditto.
Total Gohilvad Prant .			30,37,500					12,64,840	

V.—Local Fund Loans.

51. Bhadva Taluka	From the accumulated balances of certain Agency Local Funds and from private persons.	Famine and administrative purposes.	14,212	Ditto	1900-1 & 1901-2	5	,,	1910-11	13,154	Ditto.
52. Bhoika Thana	Ditto	Ditto	7,549	Ditto	,,	5	,,	1905-6	6,845	Ditto.
53. Chotila Thana	Ditto	Ditto	5,241	Ditto	1901-2	5	,,	1910-11	1,904	Ditto.
54. Chuder State	Ditto	Ditto	76,715	Ditto	,,	5	,,	,,	56,439	Ditto.
55. Dhrangadhra State	Ditto	Ditto	54,627	Ditto	,,	5	,,	,,	6,223	Ditto.
56. Dhrol State	Ditto	Ditto	1,57,938	Ditto	1900-1 & 1901-2	5	,,	1911-12	1,57,172	Ditto.
57. Jethsur Mansur of Anandpur	Ditto	Ditto	4,577	Ditto	1901-2	5	,,	1912-13	4,546	Ditto.
58. Kotda Sangin State	Ditto	Ditto	19,150	Ditto	,,	5	,,	1910-11	15,904	Ditto.
59. Kotila Unad Bhan and Senaj Bhim of Dedan.	From Manawdar State.	Ditto	4,500	Ditto	,,	5	,,	,,	4,050	Ditto.
60. Malia State	From the accumulated balances of certain Agency Local Funds and from private persons.	Ditto	2,25,911	Ditto	1900-1 & 1901-2	5	,,	1912-13	2,13,081	Ditto.
61. Mengin Taluka	Ditto	Ditto	30,499	Ditto	,,	5	,,	1906-7	23,318	Ditto.
62. Muli State	Ditto	Ditto	75,645	Ditto	1900-1	5	,,	1912-13	32,849	Ditto.
63. Nag Hanin of Jetpur	Ditto	Ditto	17,040	Ditto	1900-1 & 1901-2	5	,,	1906-7	11,592	Ditto.
64. Naja Kala of Bhilka	Ditto	Ditto	88,359	Ditto	,,	5	,,	1912-13	73,633	Ditto.
65. Navania Taluka	Ditto	Ditto	15,223	Ditto	1900-1	5	,,	1906-7	11,001	Ditto.
66. Paliyad Thana	Ditto	Ditto	7,179	Ditto	1900-1 & 1901-2	5	,,	1910-11	6,243	Ditto.
67 Rana Mamaiya of Chital	Ditto	Ditto	13,663	Ditto	,,	5	,,	1909-10	11,423	Ditto.
68. Rukhad Gurkha of Jetpur	Ditto	Ditto	54,039	Ditto	,,	5	,,	1910-11	47,391	Ditto.
69. Sayla State	Ditto	Ditto	15,138	Ditto	1901-2	5	,,	1912-13	12,012	Ditto.
70 Vanode Taluka	Ditto	Ditto	36,124	Ditto	1900-1 & 1901-2	5	,,	1915-16	32,400	Ditto.
71. Wadhwan Camp Poor-house	Ditto	Ditto	5,182	Ditto	1901-2	5	,,	,,	4,487	Ditto.
72. Wadhwan State	Ditto	Ditto	15,918	Ditto	,,	5	,,	1910-11	11,362	Ditto.
73. Wankner State	Ditto	Ditto	67,271	Ditto	,,	5	,,	1912-13	49,910	Ditto.
Total Local Fund Loans			10,11,700						8,06,939	
Total Kathiawar Agency			48,67,855						26,92,341	
Carried forward			48,67,855						26,92,341	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			48,67,855					26,92,341	
BOMBAY—*contd.*									
Mahikantha Agency.									
I.—Loans from private persons.									
74. Ambliara Taluka	From private persons	Administrative purposes.	20,000	Government Resolution, P. D., No. 2088 dated 11th January 1901.	1901	5 per cent.	1909	13,085	Principal and interest guaranteed.
75. Rupal Taluka	Ditto	Ditto	2,877	Government Resolution, P.D., No. 7274, dated 4th October 1900.	1900	5 "	1911	277	Ditto.
76. Sathamba Taluka	Ditto	Ditto	5,000	Government Resolution, P.D., No. 8249, dated 8th November 1900.	"	5 "	"	1,750	Ditto.
Total Loans from private persons			27,877					15,112	
II.—Loans from Local Funds.									
77. Agarsing Nadhaji	From Mohikantha Institution Fee Fund.	Maintenance	216	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1899-1900	5 "	1910	173	Ditto.
78. Anupsing Bhimji	Ditto	Ditto	415	Ditto	"	5 "	"	227	Ditto.
79. Badaji Viraji	Ditto	Ditto	162	Ditto	"	5 "	"	162	Ditto.
80. Bhupatsing Ranaji	Ditto	Ditto	651	Ditto	"	5 "	"	199	Ditto.
81. Chandaji Pragji	Ditto	Ditto	88	Ditto	"	5 "	"	88	Ditto.
82. Daduji Namji	Ditto	Ditto	155	Ditto	"	5 "	"	92	Ditto.
83. Devsing Madhuji	Ditto	Ditto	481	Ditto	"	5 "	"	340	Ditto.
84. Gamansing	Ditto	Ditto	70	Ditto	"	5 "	"	70	Ditto.
85. Gambhirsing Prathiraj	Ditto	Ditto	52	Ditto	"	5 "	"	52	Ditto.
86. Gobarsing Pathaji	Ditto	Ditto	207	Ditto	"	5 "	"	207	Ditto.
87. Gulabsing Gobarsingji	Ditto	Ditto	393	Ditto	"	5 "	"	216	Ditto.
88. Gulabsing Punjaji	Ditto	Ditto	162	Ditto	"	5 "	"	162	Ditto.
89. Hamirsing Mosangji	Ditto	Ditto	372	Ditto	"	5 "	"	224	Ditto.
90. Hathiji Ranchhodji	Ditto	Ditto	437	Ditto	"	5 "	"	263	Ditto.
91. Jagatsing Rupasingji	Ditto	Ditto	372	Ditto	"	5 "	"	232	Ditto.
92. Jambai	Ditto	Ditto	13	Ditto	"	5 "	"	13	Ditto.
93. Jasaji Indraji	Ditto	Ditto	207	Ditto	"	5 "	"	133	Ditto.
94. Jethaji Huzursingji	Ditto	Ditto	503	Ditto	"	5 "	"	302	Ditto.
95. Kanaji Hunatji	Ditto	Ditto	162	Ditto	"	5 "	"	162	Ditto.

96. Katosan Local Fund Cess	Ditto	Relief Works	6,000	Ditto	,,	5	,,	,,	6,000	
97. Katosan Thana	Ditto	Ditto	6,000	Ditto	,,	5	,,	,,	6,000	
98. Katosan Thana Cultivators	Ditto	Maintenance	3,000	Ditto	,,	5	,,	,,	2,777	Principal and interest guaranteed.
99. Kesarbai	Ditto	Ditto	90	Ditto	,,	5	,,	,,	90	Ditto.
100. Malamsing Dargaji	Ditto	Ditto	977	Ditto	,,	5	,,	,,	500	Ditto.
101. Parbatsingh Adaji	Ditto	Ditto	782	Ditto	,,	5	,,	,,	469	Ditto.
102. Prathiraj Kuberji	Ditto	Ditto	102	Ditto	,,	5	,,	,,	102	Ditto.
103. Rampura shareholders	Ditto	Ditto	342	Ditto	,,	5	,,	,,	308	Ditto.
104. Santokbai	Ditto	Ditto	126	Ditto	,,	5	,,	,,	126	Ditto.
105. Sartanbai	Ditto	Ditto	81	Ditto	,,	5	,,	,,	81	Ditto.
106. Talaji Sadaji	Ditto	Ditto	195	Ditto	,,	5	,,	,,	147	Ditto.
107. Tejaji Hematji	Ditto	Ditto	621	Ditto	,,	5	,,	,,	371	Ditto.
108. Udaji Naranji	Ditto	Ditto	162	Ditto	,,	5	,,	,,	162	Ditto.
109. Umedji Bhathiji	Ditto	Ditto	734	Ditto	,,	5	,,	,,	514	Ditto.
110. Viraji Jethaji	Ditto	Ditto	350	Ditto	,,	5	,,	,,	226	Ditto.
Total Loans from Local Funds			24,680						21,190	
Total Mahikantha Agency			52,557						36,302	
Rewa Kantha Agency. *I.—Agency Fund Loans.*										
111. Agar	From Rewa Kantha Agency Fund.	Ditto	6,100	Ditto	1900-1 & 1901-2	5	,,	1907-8	2,700	Ditto.
112. Gad	Ditto	Ditto	14,250	Ditto	1900-1 & 1901-2	5	,,	1910-11	8,900	Ditto.
113. Gotardi	Ditto	Ditto	230	Ditto	1900-1	5	,,	1905-6	196	Ditto.
114. Itwad	Ditto	Ditto	1,000	Ditto	,,	5	,,	1907-8	700	Ditto.
115. Jhumkha	Ditto	Ditto	200	Ditto	,,	5	,,	1905-6	160	Ditto.
116. Jiral Kamosli	Ditto	Ditto	2,300	Ditto	,,	5	,,	1907-8	760	Ditto.
117. Kasla Pagina Menvada	Ditto	Ditto	100	Ditto	,,	5	,,	,,	90	Ditto.
118. Moka Pagina Menvada	Ditto	Ditto	250	Ditto	,,	5	,,	1905-6	200	Ditto.
119. Nani Varnoli	Ditto	Ditto	167	Ditto	,,	5	,,	1904-5	100	Ditto.
120. Narukote State	Ditto	Ditto	20,000	Ditto	,,	5	,,	1907-8	8,000	Ditto.
121. Palasni	Ditto	Ditto	625	Ditto	1901-2	5	,,	1904-5	20	Ditto.
122. Poicha	Ditto	Ditto	500	Ditto	1900-1	5	,,	1905-6	300	Ditto.
123. Regan	Ditto	Ditto	450	Ditto	1900-1 & 1901-2	5	,,	1907-8	217	Ditto.
124. Sanor	Ditto	Ditto	4,900	Ditto	,,	5	,,	1906-7	3,000	Ditto.
125. Sindhiapara	Ditto	Ditto	375	Ditto	1901-2	5	,,	1904-5	13	Ditto.
126. Uchad	Ditto	Ditto	5,250	Ditto	1900-1 & 1901-2	5	,,	1906-7	2,400	Ditto.
127. Vanmala	Ditto	Ditto	525	Ditto	1901-2	5	,,	1905-6	460	Ditto.
128. Vasan Savda	Ditto	Ditto	550	Ditto	,,	5	,,	1906-7	250	Ditto.
129. Vohora	Ditto	Ditto	750	Ditto	,,	5	,,	1904-5	375	Ditto.
130. Wasan	Ditto	Ditto	690	Ditto	1900-1 & 1901-2	5	,,	,,	330	Ditto.
Total Agency Fund Loans			59,212						29,171	
Carried forward			49,20,412						27,28,643	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			R					R	
Brought forward			49,20,412					27,28,643	
Rewa Kantha agency—*contd.*			59,212					29,171	
II.—Mewas Fund Loans.									
131. Amrapur	From Mewas Administration Fund.	Famine and administrative purposes.	200	G. I., For Dept. No, 4498-I. A., dated 29th September 1903.	1901-2	5 per cent	1905-6	92	Principal and interest guaranteed.
132. Chhaliar	Ditto	Ditto	3,500	Ditto	„	5 „	1907-8	1,790	Ditto.
133. Dhari	Ditto	Ditto	600	Ditto	„	5 „	1905-6	200	Ditto.
134. Gotardi	Ditto	Ditto	575	Ditto	„	5 „	1909-10	380	Ditto.
135. Itwad	Ditto	Ditto	625	Ditto	„	5 „	1904-5	132	Ditto.
136. Jessar	Ditto	Ditto	225	Ditto	„	5 „	1907-8	225	Ditto.
137. Jhumtha (Thakrani Galabha)	Ditto	Ditto	50	Ditto	„	5 „	1904-5	50	Ditto.
138. Mevli	Ditto	Ditto	675	Ditto	„	5 „	1905-6	93	Ditto.
139. Nahara	Ditto	Ditto	200	Ditto	„	5 „	„	52	Ditto.
140. Poicha	Ditto	Ditto	550	Ditto	„	5 „	1904-5	132	Ditto.
141. Raika (Pagedran Laxmibai)	Ditto	Ditto	125	Ditto	„	5 „	„	13	Ditto.
Total Mewas Fund Loans			7,325					3,159	
Total Rewa Kantha Agency			66,537					32,330	
Palanpur Agency.									
142. Talukdars of Kaprupar	From Vasarda Japti Fund.	Domestic and administrative purposes.	430	Ditto	1903-4	4 „	1905-6	430	Ditto.
143. Waghella Sardarsing of Thana.	From Limak Japti Fund.	Ditto	1,000	Ditto	1900-1	5 „	1906-7	667	Ditto.
Total Palanpur Agency			1,430					1,097	
Sholapur Agency.									
144. Akalkot State	From private persons	Famine and administrative purposes.	1,50,000	Government Resolution, P. D., No. 8838, dated 12th December 1900.	1900-1	6 per cent.	1910-11	90,000	Principal and interest guarante
TOTAL NATIVE STATES			51,38,379					28,52,070	

LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.										
Port Trust.										
145. Bombay Port Trust . .	By issue of Securities as prescribed by Section 30 of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879 .	1879-80 to 1885-86	4	„	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed.
Improvement Trust.										
146. City of Bombay Improvement Trust—										
Loan No. 1 . . .	In the open market .	Execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4	„	1st November 1959.	50,00,000	Principal and Interest guaranteed.
Loan No. 2 . . .	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4	„	6th September 1961.	30,00,000	Ditto.
Loan No. 3 . . .	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4	„	15th July 1962.	30,00,000	Ditto.
Loan No. 4 . .	Ditto . .	Ditto . .	60,00,000	G. R., G. D., No. 3377, dated 29th June 1903.	1903	4	„	20th August 1963.	60,00,000	Ditto.
Loan No. 5 . .	Ditto . .	Ditto . .	50,00,000	G. R., G. D., No. 4299, dated 12th August 1904.	1904	4	„	7th September 1964.	50,00,000	Ditto.
Total Improvement Trust .			2,20,00,000						2,20,00,000	
TOTAL LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.			2,95,42,800						2,95,42,800	
TOTAL BOMBAY .			3,46,81,179						3,23,94,870	
Do. converted into £ at R15=£1.			£2,312,079						£2,159,658	
SUMMARY.			R						R	
TOTAL INDIA, GENERAL .			43,16,000						36,42,331	
„ BENGAL . . .			40,000						19,406	
„ BOMBAY . . .			3,46,81,179						3,23,94,870	
GRAND TOTAL . . .			3,90,37,179						3,60,56,607	
Do. converted into £ at R15=£1.			£2,602,479						£2,403,774	

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. II A.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBENTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1905.
			£	£			£
BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.	Share Capital in sterling	5 per cent.	7,550,300	7,550,300	From 1855 to 1871	......	7,550,300
	Debentures in sterling	3 „	351,000	348,680	1st December 1898	1st December 1905	351,000
	Ditto	3 „	185,000	185,000	16th January 1899	16th January 1906	185,000
	Ditto	3½ „	500,000	500,000	29th June 1900	30th June 1907	500,000
	Ditto	3½ „	300,000	300,000	31st October 1901	7th November 1908	300,000
	Ditto	3½ „	300,000	300,035	1st January 1902	1st January 1909	300,000
	Ditto	3 „	100,700	} 300,983	{ 7th July 1898	8th July 1905	100,700
	Ditto	3½ „	198,800		{ 8th July 1901	8th July 1908	198,800
	Ditto	3¼ „	55,000	54,725	5th May 1903	5th May 1910	55,000
	Ditto	3½ „	149,400	149,400	15th June 1903	15th June 1906	149,400
	Ditto	3½ „	100,500	100,500	8th July 1903	8th January 1907	100,500
	Ditto	3½ „	320,000	320,000	10th July 1903	10th January 1907	320,000
	Ditto	3½ „	180,000	180,000	10th July 1903	10th July 1906	180,000
	Ditto	3¾ „	67,000	67,000	31st March 1904	31st March 1908	67,000
	Ditto	3¼ „	120,000	119,400	1st February 1905	1st February 1911	120,000
	TOTAL B., B. and C. I.		10,477,700	(a) 10,476,023			10,477,700
MADRAS RAILWAY	Share Capital in sterling	4½ „	500,000	500,000	} From 1852 to 1875	......	{ 500,000
	Ditto	4¾ „	999,960	999,960			999,960
	Ditto	5 „	8,757,670	8,757,670			8,757,670
	Debentures in sterling	3 „	100,000	99,000	31st December 1897	31st December 1905	100,000
	Ditto	3 „	111,500	111,500	30th June 1899	30th June 1906	111,500
	Ditto	3½ „	140,000	140,000	30th June 1900	30th June 1906	140,000
	Ditto	3½ „	100,000	100,000	31st March 1900	30th April 1907	100,000
	Ditto	3½ „	200,000	200,000	31st October 1900	31st October 1907	200,000
	Ditto	3½ „	81,400	81,400	31st December 1900	31st December 1907	81,400
	Ditto	3¼ „	53,300	53,033	31st December 1902	31st December 1907	53,300
	Ditto	3¼ „	174,400	174,400	30th June 1902	30th June 1909	174,400
	Ditto	3¾ „	145,000	145,000	1st January 1904	1st January 1907	145,000
	Ditto	3¾ „	54,200	54,200	1st January 1904	1st July 1907	54,200
	Ditto	3¼ „	62,300	61,988½	1st July 1904	1st July 1910	62,300
	Ditto	3½ „	500,000	501,250	19th May 1904	19th May 1911	500,000
	Ditto	3¼ „	293,700	292,231⅓	1st July 1904	1st July 1911	293,700
	TOTAL MADRAS		12,273,430	(a) 12,271,633			12,273,430
	TOTAL IN STERLING		22,751,130	22,747,656			22,751,130

			R	R			R
HARDWAR-DEHRA	Capital expenditure in rupees	3 per cent.	(b)29,17,865	29,17,865			29,17,865
	Do. converted into £ at R15 = £1		194,524	194,524			194,524
	GRAND TOTAL IN STERLING		22,945,654	22,942,180			22,945,654

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £28,568 and £7,259 respectively, on account of premium or discount received or paid in raising Debentures since discharged or renewed

(b) R2,17,857 spent by Company direct on the Hardwar-Dehra Railway, not shown in account No. 81 of the Finance and Revenue Accounts.

No. II.—Capital raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

II B.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1905.
			£	£			£
ASSAM BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	......	1,500,000
	Debentures in sterling	$2\frac{1}{2}$ "	300,000	297,750	1897	13th April 1905	300,000
	Ditto	$3\frac{1}{4}$ "	495,900	495,900	1902	4th July 1909	495,900
	Ditto	$3\frac{1}{2}$ "	560,000	560,000	1900	4th July 1907	560,000
	TOTAL ASSAM BENGAL		2,855,900	(*a*)2,853,650			2,855,900
BENGAL CENTRAL	Share Capital in sterling	$3\frac{1}{2}$ "	500,000	500,000	Between 1881-82 and 1882-83.	......	500,000
BENGAL NAGPUR	Share Capital in sterling	4 "	3,000,000	3,000,000	Between 1886-87 and 1889-90.	......	3,000,000
	Debentures in sterling	3 "	400,000	400,967	1898	18th August 1905	400,000
	Ditto	3 "	400,000	401,005	1899	15th June 1906	400,000
	Ditto	$3\frac{1}{4}$ "	750,000	750,000	1902	1st June 1909	750,000
	Ditto	$3\frac{1}{4}$ "	{ 448,900 785,500 }	1,229,153	1903	{ 18th February 1907 18th February 1910 }	1,234,400
	Ditto	$3\frac{1}{2}$ "	265,600	265.600	1902	18th February 1909	265,600
	Ditto	$3\frac{1}{2}$ "	155,000	155,000	1901	3rd January 1908	155,000
	Ditto	$3\frac{1}{2}$ "	400,000	400,000	1901	4th May 1908	400,000
	Ditto	$3\frac{1}{2}$ "	{ 109,300 390,700 }	510,922	1903	{ 10th July 1906 10th January 1907 }	500,000
	Ditto	$3\frac{1}{2}$ "	400,000	394,500	1904	21st April 1909	400,000
	Ditto	$3\frac{1}{2}$ "	400,000	400,000	1904	5th May 1911	400,000
	Ditto	$3\frac{1}{4}$ "	600,000	597,000	1905	31st January 1911	600,000
	TOTAL BENGAL NAGPUR		8,505,000	(*a*)8,504,147			8,505,000
BURMA	Share Capital in sterling	$2\frac{1}{2}$ "	2,000,000	2,000,000	Between 1896-97 and 1900-1	......	2,000,000
	Debenture Stock in sterling	3 "	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	TOTAL BURMA		3,250,000	3,199,819			3,250,000

INDIAN MIDLAN	Share Capital in sterling (£3,000,000 less £750,000 exchanged for £825,000 Great Indian Peninsula Railway 3 per cent. new Stock)	4 "	2,250,000	2,250,000	Between 1885-86 and 1888-89.	......	2,250,000
	Debentures in sterling	3½ "	582,900	586,135	1003	30th June 1906	582,900
	Ditto	3 "	150,000	150,848	1898	30th June 1905	150,000
	Ditto	3¼ "	250,000	249,461	1902	31st December 1907	250,000
	Ditto	3¼ "	171,200	170,379	1902	31st December 1907	171,200
	Ditto	3½ "	500,000	500,000	1901	3rd October 1908	500,000
	Ditto	3¾ "	610,000	987,500	1903	30th June 1907	610,000
	Ditto	3¾ "	390,000			31st December 1906	390,000
	Ditto	3¼ "	257,500	996,694	1904	30th June 1910	257,500
		3¼ "	742,500			30th June 1911	742,500
	TOTAL INDIAN MIDLAND		5,904,100	5,891,017			5,904,100
LUCKNOW BAREILLY	Debentures in sterling	3¼ "	115,000	160,102	1904	1st July 1911	115,000
			32,000		1904	1st July 1910	32,000
	TOTAL LUCKNOW BAREILLY		147,000	160,102			147,000
SOUTHERN MAHARATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ "	3,500,000	3,530,957	Between 1882-83 tnd 1887-88.	......	3,500,000
	Debentures in sterling	3 "	88,100	88,100	1898	1st October 1905	88,100
	Ditto	3 "	600,000	600,000	1899	1st April 1906	600,000
	Ditto	3¼ "	100,000	100,000	1902	31st May 1909	100,000
	Ditto	3½ "	255,000	255,000	1901	1st October 1908	255,000
	Ditto	3½ "	50,000	50,000	1900	1st October 1907	50,000
	Ditto	3¾ "	100,000	99,250	1904	1st April 1908	100,000
	TOTAL SOUTHERN MAHRATTA		4,693,100	4,723,307			4,693,100
GREAT INDIAN PENINSULA	Share Capital in sterling	3 "	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Share Capital in sterling	3 "	1,000,000	1,000,000			1,000,000
	GRAND TOTAL . £		29,430,100	29,407,042			29,430,100

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £15,385 and £3,780 respectively on account of premium or discount received or paid in raising Debentures since discharged or renewed.

N.B.—Share Capital is redeemable on the transfer of the Line to Government under its contract with the Railway.

No. II.—Capital raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—[illegible]

No. II C.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1905.
			£	£			£
[E]AST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	3rd May 1929	5,000,000
	Debentures in sterling	2½ "	300	296	1898	11th February 1906	300
	Debenture Stock	3 "	1,500,000	1,363,637	1904	3rd May 1929	1,500,000
	TOTAL EAST INDIAN		6,500,300	(a)6,199,825			6,500,300
SOUTH INDIAN	Debentures in sterling	3½ "	(b)250,000	250,000	1901	3rd January 1908	250,000
	Ditto	3½ "	(b)250,000	250,000	1901	3rd July 1908	250,000
	Ditto	3½ "	(b)500,000	501,250	1902	3rd January 1909	500,000
	Ditto	3¼ "	(b)400,000	400,000	1905	14th February 1911	400,000
	TOTAL SOUTH INDIAN		1,400,000	1,401,250			1,400,000
	GRAND TOTAL . £		7,900,300	7,601,075			7,900,300

(a) Differs from the corresponding total in Account No. 76 A. of the Finance and Revenue Accounts by £[illegible] on account of discount paid in raising Debentures since discharged.
(b) Includes £49,517, £49,149, £[illegible] and £350,000 respectively, on account of the [illegible] State Section, the interest on which is under-written by the Travancore Darbar.